



**ANNUAL
OPERATING AND CAPITAL
BUDGET
FISCAL YEAR 2011 - 2012**



ANNUAL OPERATING AND CAPITAL BUDGET FISCAL YEAR 2011 - 2012

Prepared by Finance Department
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How to Use This Document Effectively

The budget document serves two distinct purposes. One purpose is to present the City Council and public with a clear picture of the services that the City provides. The other purpose is to provide City Management and Staff with a financial and operating plan.

The **TABLE OF CONTENTS** lists the major sections of the budget as well as information detailed in each section.

The **COTTONWOOD HEIGHTS PROFILE** section provides historical data and information about the City. This section assists both residents and non-residents in putting Cottonwood Heights' budget into perspective.

The **EXECUTIVE SUMMARY (BUDGET OFFICER'S MESSAGE)** summarizes the major issues and goals that drive the budget, the economic outlook that impacts the budget and the major policy and financial drivers that change the budget, and a general overview of the budget. This section also includes the GFOA Distinguished Budget Presentation Award.

The **FY2011-12 OPERATING AND CAPITAL BUDGET** section provides the budget narrative with charts and graphs to more fully explain the financial history of the city, a discussion of major revenue sources with the assumptions and history related to them, a summary of key changes by department, and a staffing document with detail changes.

The **POLICIES AND PROCESSES** section provides key financial policies, a discussion of fund balance, the basis of measuring available revenue and expenditures, debt and debt limits, the fund structure and system of classifying revenue and expenditures, the mission and overall short term objectives of the City and accomplishments, a discussion of the budget development and administration process and budget control and management.

The **DEPARTMENTS, DIVISIONS AND PROGRAMS** section includes a discussion of each department along with their goals, objectives and targets of accomplishments and a budget category walk through of changes. Also included is the Capital Improvements Fund budget by project.

The **FY2010-11 BUDGET AMENDMENT** section includes a detail of the legal changes made during the prior fiscal year to the budget.

The **GLOSSARY** helps translate budget terms, jargon and acronyms into more understandable language.

For a copy of the budget document, or for any information not covered in this document, please call the Cottonwood Heights' Budget Office at (801) 944-7012 or visit the City's website www.cottonwoodheights.utah.gov

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COTTONWOOD HEIGHTS PROFILE

LEGISLATIVE BODY
(MAYOR & COUNCIL)

Mayor Kelvyn H. Cullimore Jr.
Elected at large
Term ends 1/1/2014

Gordon M. Thomas
Elected from District 1
Term ends 1/1/2012

Nicole Omer
Elected from District 3
Term ends 1/1/2014

J. Scott Bracken
Elected from District 2
Term ends 1/1/2012

Tee W. Tyler
Elected from District 4
Term ends 1/1/2014

MANAGEMENT

Liane Stillman
City Manager
801 944-7000

Brian Berndt
Planning Director
801 944-7066
BBerndt@cottonwoodheights.utah.gov

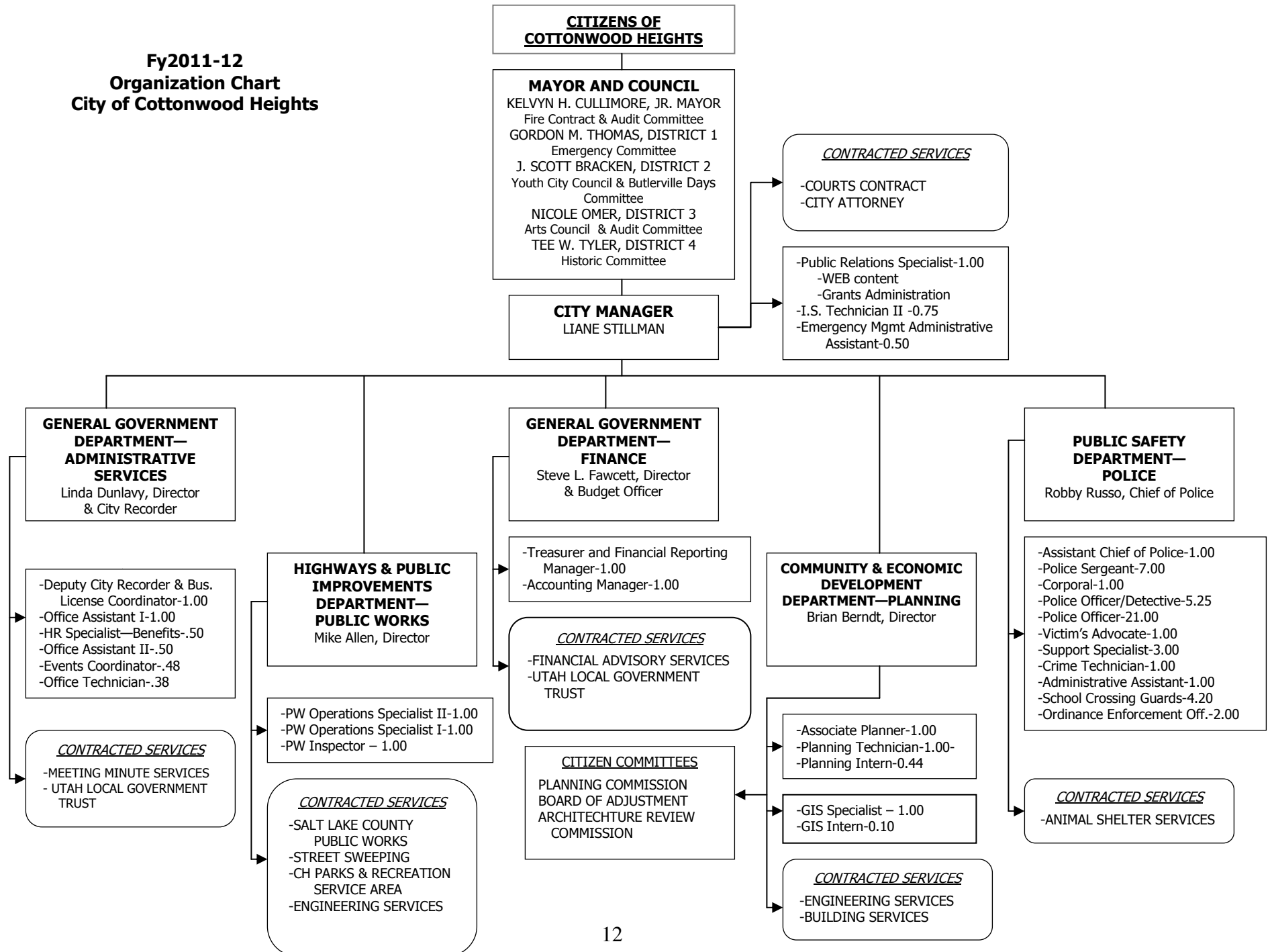
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Linda Dunlavy
Administrative Services Director & City
Recorder
801 944-7021
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Robby Russo
Chief of Police
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Mike Allen
Public Works Director
801 944-7090
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**Fy2011-12
Organization Chart
City of Cottonwood Heights**



ABOUT COTTONWOOD HEIGHTS

Cottonwood Heights was incorporated on January 14, 2005 out of the southeastern area of unincorporated Salt Lake County. Cottonwood Heights has as of the 2010 census 33,433 residents and encompasses approximately 8.9 square miles. It is known as the *City between the Canyons* because it is located at the foot of the Wasatch Mountain Range between Big Cottonwood and Little Cottonwood Canyons. These two canyons are home to Salt Lake Valley's four major ski resorts, Alta, Brighton, Solitude and Snowbird. Each of these ski resorts has an international clientele and reputation.

The quality of life for Cottonwood Heights is very high with many cultural and recreational activities available within the city or in near proximity. Cottonwood Heights values highly its reputation as a well-maintained residential and business community. The preservation of quality of life is of utmost importance to residents and business owners. Cottonwood Heights views itself as a city where residents, businesses, and government come together to create an attractive, safe, groomed community and where people are proud to live, learn, work, recreate, and do business. The city is proud of the stunning background and residents place a high value on the natural element of the area; hillsides, streams, natural open spaces and parks. The residents occupy a variety of residential dwellings in harmony with thriving commercial areas. In 2007 Money Magazine selected Cottonwood Heights as one of the 100 best places to live in the United States.

Cottonwood Heights is home to many corporate headquarters. The city offers more Class A office space than any other city in Salt Lake County, except Salt Lake City. Office campuses include Union Park, Old Mill Corporate Center, Cottonwood Corporate Center and the Corporate Campus of Blue Cross Blue Shield. These business parks provide important centers of employment to many Cottonwood Heights residents.

The Cottonwood Heights Parks and Recreation Service Area, a Special Improvement District, legally separate and distinct from the City, operates a recreation center, recreation programs, and several parks within the city, including such amenities as swimming pools, an ice skating rink, a skate park, baseball diamonds, tennis courts, soccer fields, playgrounds, trails and social gathering places. The City partners with the Service Area to provide parks and landscape maintenance and to conduct many city events, such as the Butlerville Days summer celebration.

As the gateway to the valley's largest ski resorts and with easy access to valley wide transportation systems, Cottonwood Heights welcomes visitors. The City strives to attract businesses that will serve the needs of the residents, promote the attractive image and appearance of the community, support and increase the general income and prosperity of the City, strengthens existing business centers and complement the City's location as the gateway to the canyons.

Cottonwood Heights has been incorporated or in existence since January of 2005. Therefore, there is limited statistical information available to help the reader become acquainted with Cottonwood Heights or its citizens, because the city did not exist during the 2000 census. What is available for our area from the 2010 census does not exactly match current city boundaries. Those in our state who are gathering and recording major economic indicators and other statistical information have only begun to separate out the Cottonwood Heights piece of their data. The 2010 census data is not yet completely available. However, we do know that total population is reported to be 33,433 compared to prior population estimates of 35,394. We also have some demographics based on age and Council District population.

STATISTICAL PROFILE

We have the 2000 census data for the general (non Cottonwood Heights specific) area. We have six years of taxable values, five years of tax collections and have identified who the largest tax payers specific to the city are. For other data we must look at information collected for Salt Lake County. Cottonwood Heights is one of the most desirable addresses for individual residences and businesses within Salt Lake County. As of the 2010 census Cottonwood Heights is estimated to be 3.25% of the population of Salt Lake County; many Cottonwood Heights' residents work somewhere else in Salt Lake County and many of those employed in Cottonwood Heights live elsewhere in the county. For labor force and employment, Salt Lake County statistical information is applicable to Cottonwood Heights.

COTTONWOOD HEIGHTS TAXABLE AND FAIR MARKET VALUE OF PROPERTY (Excluding Centrally Assessed / Personal / Motor Vehicle)

TAX YEAR	TAXABLE VALUE	PERCENT CHANGE	ESTIMATED FAIR VALUE	PERCENT CHANGE	TAX RATE	PERCENT CHANGE	ACTUAL PROPERTY TAX REVENUE	PERCENT CHANGE
2005	2,081,869,498		3,518,359,452		0.002624			
2006	2,309,934,717	10.95%	3,660,057,425	4.03%	0.002624	0.00%	6,476,451	N/A
2007	2,787,521,188	20.68%	4,681,399,965	27.91%	0.002220	-15.40%	6,408,762	-1.05%
2008	2,989,828,717	7.26%	5,044,615,267	7.76%	0.002098	-5.50%	6,397,453	-0.18%
2009	2,617,828,057	-12.44%	4,315,668,361	-14.45%	0.002399	+14.35%	6,344,286	-0.83%
2010	2,522,922,034	-3.63%	4,159,209,300	-3.63%	0.002517	+4.92%	6,398,774	+0.86%
2011	2,465,447,236	-2.28%	4,064,468,170	-2.28%	0.002586	+2.74%	6,437,173	+0.60%

COTTONWOOD HEIGHTS TEN LARGEST PROPERTY TAX PAYERS

		2010 TAXABLE VALUE	% of TV	TYPE of BUSINESS
NOP Cottonwood (Cottonwood Corporate Center)	1	\$76,842,300	3.0%	Non residential property managers
Old Mill Corporate Center	2	\$56,998,900	2.3%	Non residential property managers
RBCSU Realty, Inc. / Regence BlueCross/BlueShield	3	\$47,326,614	1.9%	Real estate/insurance
Fourels Investment Co. (Shopping Area)	4	\$36,607,500	1.5%	Real estate investment
Pinnacle Highland Apartments	5	\$24,062,500	1.0%	Apartment Rentals
James Campbell Company LLC	6	\$23,347,310	0.9%	Real estate
Reef Union Park	7	\$20,970,100	0.8%	Non residential property managers
Santa Fe Apartments LLC	8	\$19,775,305	0.8%	Apartment Rentals
Cottonwood Estates Development	9	\$18,041,014	0.7%	Real estate
Park I Partners, LLC	10	\$11,877,900	0.5%	Real estate

**COTTONWOOD HEIGHTS
REAL AND PERSONAL PROPERTY TAX COLLECTION RECORD**

FISCAL YEAR	(a) NET TAXES LEVIED	(b) CURRENT COLLECTIONS	(c) DELINQUENT & OTHER COLLECTIONS	(b÷a) CURRENT COLLECTIONS PERCENT	(b+c÷a) TOTAL COLLECTIONS PERCENT
2007	\$6,540,140	\$6,339,067	\$137,384	96.93%	99.03%
2008	\$6,570,859	\$6,272,729	\$136,033	95.46%	97.53%
2009	\$6,522,478	\$6,216,140	\$181,313	95.30%	98.08%
2010	\$6,500,000	\$6,177,283	\$167,003	95.04%	97.60%
2011 est.	\$6,445,912	\$6,343,932	\$54,842	98.42%	99.27%

MOTOR VEHICLE FEE IN LIEU OF TAX COLLECTIONS

FISCAL YEAR	MVF BUDGETED	CURRENT COLLECTED	TOTAL COLLECTIONS PERCENT
2007	\$514,000	\$505,430	98.33%
2008	\$500,000	\$505,711	101.14%
2009	\$500,000	\$471,390	94.28%
2010	\$500,000	\$468,657	93.73%
2011 est.	\$490,951	\$426,149	86.80%

**2000 United States Census Information
(2010 Census Data not fully available as of May 1, 2011)**

Population	27,569 (2010 census-33,433)	Number of households	9,932
Male	50.5%	Average household size	2.92
Female	49.5%	Median household income	\$62,814
Population:		Per capita income	\$26,935
Under Age 5	6.4%		
Over Age 18	73.6% (2010 census-77%)		
Over Age 65	7.8%		
Over Age 84	.6%		
Median Age	32.4		

ECONOMIC INDICATORS OF SALT LAKE COUNTY

(Source Utah Department of Workforce Services: Updated August 2010)

Year	2009	2008	2007	2006
Population	1,042,125	1,030,519	1,018,904	996,374
Labor Force (Annual Averages)				
Employed	518,613	536,731	535,191	520,692
Unemployed	35,140	19,690	14,434	15,799
Unemployment Rate (as stated)	6.3%	3.5%	2.6%	2.9%
Total Personal Income (Millions)	\$38,342	\$38,730	\$37,888	\$35,532
Per Capita Income	\$37,646	\$38,026	\$37,797	\$36,055
Average Family Income (IRS)	\$62,447	\$62,142	\$57,801	\$52,951
Average Monthly Non-farm wage	\$3,470	\$3,470	\$3,406	\$3,212
Gross Taxable Sales	\$19,417,268	\$20,457,525	\$21,634,262	\$20,328,814
Permit Authorized Construction (\$000)	\$1,545,119	\$1,656,131	\$2,153,638	\$2,075,492
New Residential Building Permits	4,586	3,555	4,512	6,200
Residential Permits Value (\$000)	\$649,517	\$588,478	\$820,049	\$1,087,470

Largest Employers (August 2010)	American Community Survey 2005
University of Utah	Median Age 30.7
Intermountain Health Care	Persons per Household 2.99
State of Utah	Female % of Labor Force 63.20%
Granite School District	Male % of Labor Force 80.00%
Jordan School District	Self-Employed 4.90%
Salt Lake County	Commute Time (minutes) 22.2
Wal-Mart	Median Family Income \$65,627
U.S. Postal Service	Median Earnings:
Delta Airlines	Male Full-time \$42,032
Salt Lake City School District	Female Full-time \$32,052

THE CITY ENTITY

Cottonwood Heights is a political subdivision of the State of Utah, a municipal corporation and body politic with perpetual existence unless unincorporated. Cottonwood Heights was incorporated on January 14, 2005 out of the southeastern area of unincorporated Salt Lake County. As of the 2010 census the city has 33,433 residents and encompasses approximately 8.9 square miles of land area. Citizens voted to operate Cottonwood Heights from its inception under the "Council – Manager" form of government. Under this form of government the citizens elect a council member from each of four districts and a Mayor is elected from the entire city. The Mayor and Council select a City Manager who acts as the chief executive officer of the City. Policy-making and legislative authority are vested in the Mayor and Council, execution and administration of policies and ordinances is the responsibility of the City Manager. The Mayor and Council serve part time. The City Manager serves full time. According to population and Utah law, Cottonwood Heights is classified as a third class city. As a local general purpose government, Cottonwood Heights provides a full range of municipal services including police and fire protection;

construction and maintenance of streets and other infrastructure, planning and zoning, community and economic development, recreational and cultural activities; justice court, and animal services. Certain water, sewer, garbage disposal, parks and recreation services are provided through financially independent legally separate entities. Water service is generally provided by Salt Lake City Corporation. Sewer service is provided by Cottonwood Improvement District. Garbage disposal is provided by Salt Lake County. Parks and Recreation services are provided by Cottonwood Heights Parks and Recreation Service Area (a Special Improvement District) and by Salt Lake County. Cottonwood Heights is not financially accountable for any legally separate entity.

DEPARTMENTS AND OTHER ORGANIZATIONAL UNITS

The City is organized by departments. They are General Government, Public Safety, Highways and Public Improvements, and Community and Economic Development. Some departments are further divided into other organizational units and the activity of all units is financed by the general fund. The following is a brief description of the city's departments and other organizational units, the services provided by each unit, and within the departmental section the unit's goals workload and performance measures. Each unit's goals support and further the mission and goals of the city.

General Fund

General Government Department

General Government is one of four Super Departments in Cottonwood Heights. It provides administrative services for the entity and includes the mayor, city council, and other committees, commissions and special bodies appointed by the mayor, city manager and city council. It also includes judicial services, the city manager and all administrative officers of the city.

- **Legislative Division**

The Legislative Division is one of four divisions of the General Government Department. It is designed to capture the functions overseen by the Mayor and City Council.

- **Mayor and City Council**

Mayor and City Council organization consists of the Mayor, who is elected at-large and four City Council members, who are elected from their respective Council District within the City. They are the legislative body of the City, who pass laws and regulations and determine overall policy direction on behalf of the City. Please see the Mayor and City Council on page 89.

- **Legislative Committees and Special Bodies**

Legislative Committees and Special Bodies program is designed to capture public participation special events related expenses. Please see list of activities on page 97.

- **Planning and Zoning Commission**

Planning and Zoning Commission program is designed to capture the Planning Commission expenses. There are seven planning commissioners and two alternates and they meet on the first Wednesday of the month and more often if necessary. Please see the Planning and Zoning Commission on page 101.

- **Judicial Division**

The Judicial Division is one of four divisions of the General Government Department. It is designed to capture revenue and expenses associated with the Cottonwood Heights City Court contract.

- **City Court**

Justice court service is provided to residents of the city and others who are cited or arrested in the city for adult traffic and misdemeanor criminal charges. This service is provided through an agreement with Holladay City and there are no Cottonwood Heights employees involved in this service. The court also has concurrent jurisdiction in the city with the State Juvenile Court over some traffic misdemeanors and infractions committed by 16 and 17 year olds and concurrent jurisdiction with the Third District Court over small claims matters. The service provided includes prosecution of offenders and indigent defense. Please see City Court on page 102.

- **Executive and Central Staff Division**

The Executive and Central Staff Division is one of four divisions of the General Government Department. It is designed to capture the City Manager operations along with several processes managed on a citywide basis.

- **City Manager**

The City Manager is appointed by the Mayor and City Council and is responsible to carryout the policies of the City Council within the adopted budget. The City Manager manages the day-to-day operations of the City. The City Manager also manages the City Emergency Management function, the Public Relations function and the Information Technology. Please see City Manager on page 104.

- **Information Technology (IT) / Data Processing**

The city uses this account to manage the purchase of hardware and software needs and IT related maintenance contracts. Please see IT on page 111.

- **Administrative Agencies Division**

Administrative Agencies Division is one of four divisions of the General Government Department. It is designed to capture the internal operational support functions of the City.

- **Finance Department**

Finance functions to safeguard the assets of the City. Department personnel provide the accounts payable, accounts receivable, payroll, and general accounting services. They also are responsible for the City Budget, Interim and Annual Financial reports, City purchasing, Treasury, cash management and risk management premium and claims processing. Please see Finance on page 118.

- **Debt Service / Lease Expense**

The City has no long term bonded debt. This area captures the processing of a capital lease for Police vehicles. Please see Debt Service / Lease Expense on page 181.

- **Transfers to Other Funds**

The city uses this account to manage the transfer of general fund monies to other funds, primarily the Capital Improvement Projects Fund. Please see Transfers to Other Funds on page 181.

- **City Attorney**

The City contracts with private law firm to provide all law related services to the City. This function is part of the Administrative Agencies Division. Please see City Attorney on page 126.

- **Administrative Services Department**

Administrative Services personnel provide the duties of the City Recorder, Human Resources, Business Licensing, reception, and cash receipt processing. Please see Administrative Services on page 128.

- **Elections**

The City holds general municipal elections during November of odd numbered years. Please see Elections on page 136.

Public Safety Department

Public Safety is one of four Super Departments in Cottonwood Heights. It provides police, fire, animal control and ordinance enforcement services. In prior years the city has contracted with the Salt Lake County Sheriff for police services. Beginning on September 1, 2008 the city has provided its own police service. The city is a member of the Unified Fire Authority (UFA) which provides fire protection and emergency paramedical services. Cottonwood Heights' mayor serves on the UFA board and presently serves as chair of the UFA Finance Committee. On January 1, 2008 the city began to provide animal control services with its own employees as a part of the organizational unit Ordinance Enforcement. In addition to providing animal control services this staff works with citizens to obtain compliance with various city ordinances. Prior to January 1, 2008 the city contracted with Salt Lake County for animal control services.

- **Police Department**

The Police Department provides investigative, patrol, evidence processing, SWAT, citizen neighborhood patrol, school resource officers, crime victim support, and K-9 services. Please see Police on page 141.

- **Ordinance Enforcement**

The Ordinance Enforcement program provides animal control and care services, and code compliance enforcement. This program falls under the Police Department. Please see Ordinance Enforcement on page 149.

- **Fire**

The city contracts with the Unified Fire Authority in Salt Lake County for fire suppression and medical services. Please see Fire on page 153.

Highways and Public Improvements Department

Highways and Public Improvements is one of four Super Departments in Cottonwood Heights. It is designed to capture the functions of Public Works, Class C Road funding projects, and Impact fees funded projects.

- **Public Works Department**

The Public Works Department provides maintenance of City roadways, sidewalks and Parks. Department personnel provide inspection, project management and contract management responsibilities. Please see Public Works on page 157.

- **Class C Roads**

The city receives funds from the State from taxes collected on gasoline sales. These funds are distributed to cities and towns based on a formula of various road lane miles within the jurisdiction. Please see Class C Roads on page 162.

- **Impact Fees**

The city receives funds from charging impact fees which are used for storm water improvement and transportation improvement projects. Please see Impact Fees on page 164.

Community and Economic Development Department

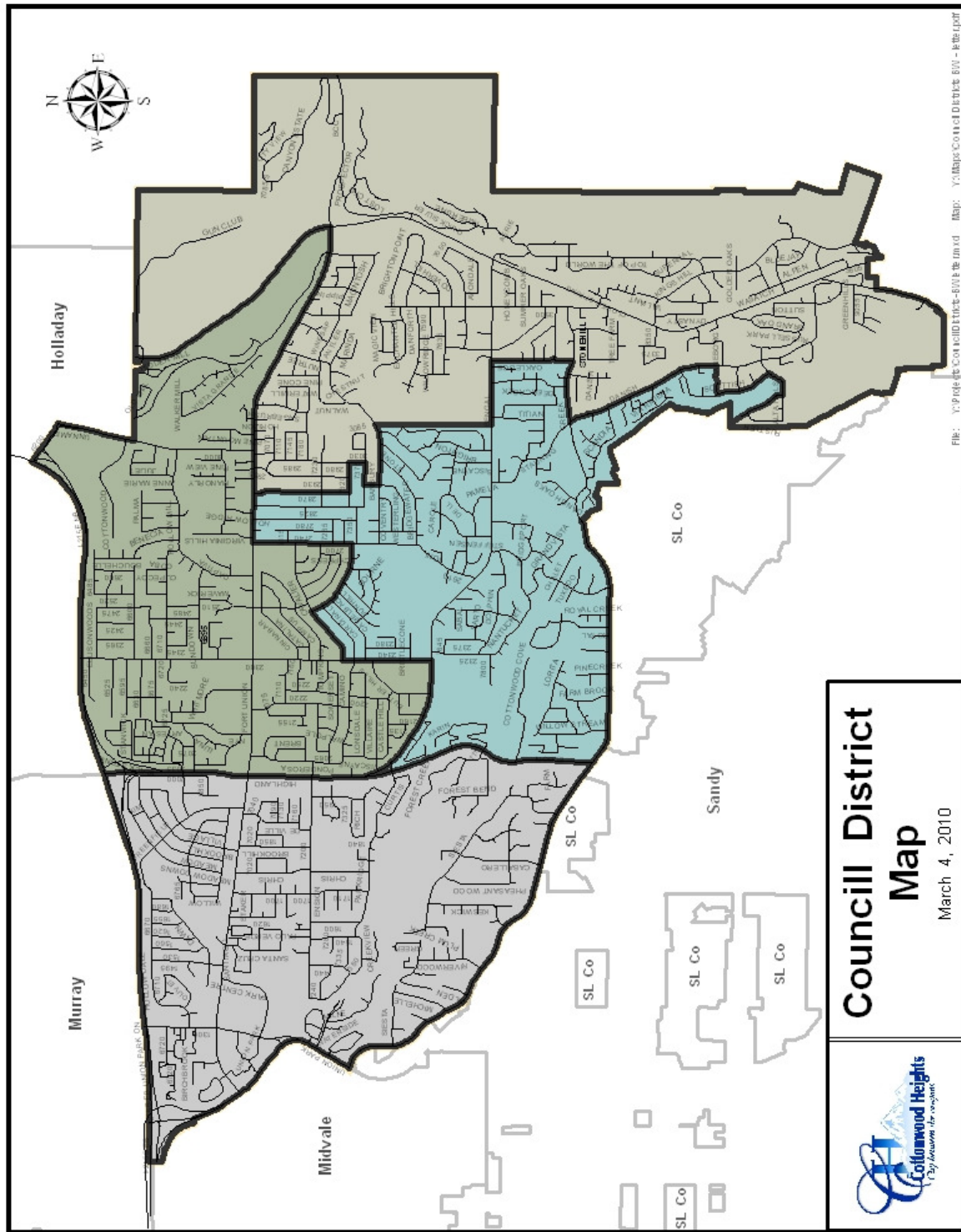
Community and Economic Development is one of four Super Departments in Cottonwood Heights. It is designed to capture the functions of Planning and Zoning, Economic Development, Engineering, and GIS program development.

- **Planning and Zoning**

The Planning and Zoning Division provides oversight to all development within the City, manages the economic development efforts of the City, oversight of the engineering, permitting, and GIS information. The GIS Specialist also has oversight of the City contract for IT/WEB (except for content) services. Please see Impact Fees on page 169.

- **Economic Development**

The Economic Development function provides for the contractual agreement with the Economic Development Corporation of Utah (EDCU). Please see Impact Fees on page 176.



Legend: Grey-District One Blue-District Two Dark Green-District Three Light Green-District Four

CAPITAL AND OPERATING BUDGET

BUDGET EXECUTIVE SUMMARY

(Budget Officer's Message)
2011-2012

To The Honorable Mayor and City Council

I present to you the Annual Operating and Capital Budget for the fiscal year beginning July 1, 2011 and ending June 30, 2012. (FY2012)

This year's budget process began when we held the February 1st retreat where goals and general budget development guidelines were discussed. Those goals and expectations were provided to the Administration to use as we prepared the budget and made ready this presentation.

This budget represents the appropriation of funds for FY2012. It also represents the revised budget for FY2011 and the property tax rate for the calendar year 2011 (CY2011) which provides the property tax revenue to support the FY2012 budget. The Governmental Funds (General Fund & Capital Projects Fund) budgets are balanced as required by Utah Code Section 10-6-117. Appropriations in each fund do not exceed estimated expendable revenue and other sources. The Employee Benefits Fund (An Internal Service Fund) is included in this document however, the budget for this fund is not legally required by Utah Law to be adopted and is included here for information only.

CITY ISSUES AND GOALS

The City Council goals set the priorities that guide the allocations of resources in this budget and all of the goals that are to be accomplished in FY2012 are facilitated by this budget. The discussion under the heading "Cottonwood Heights City Goals" (page 72) summarizes the methods used by the council to identify major issues and the goals or priorities of the council and citizens for this new budget year. The outcomes of those discussions lead to many of the decisions and the prioritization of appropriations in the budget.

The major areas of focus for the City Council continue to be public safety, customer service, communications, and emergency preparedness.

The major issue in balancing the budget continues to be the declining revenue caused by a very slow rebounding economy.

The major theme carried throughout the council goals and objectives is to enhance communication and public involvement as well as all city services without increasing current taxes.

The action to be taken to address the major areas, issue and theme is to maintain services in ways that do not use more money than is absolutely necessary and with an expected positive result. There is an emphasis on improving both internal and external services by examining the way the City provides those services, and to make appropriate changes in methodology.

Expectations

- Balance the budget with no new tax or revenue sources
- Balance the budget with no increases in existing taxes
- Balance the budget and bridge the gap with reliance on fund balance only when necessary to meet the highest expectations for capital improvement projects completed
- Balance the budget and maintain the policy level in the committed fund balance of 6% (reserves)
- Balance the budget while maintaining the high level of service our citizens and businesses expect and enjoy

- Balance the budget while enhancing the transparency of government that exists in Cottonwood Heights through public notifications and sharing of information through special notices, articles in the *Cottonwood/Holladay Journal*, and a modified more robust City Web site found at: www.cottonwoodheights.utah.gov

Key Budget Decisions and Processes

By marrying the Council's expectations with a continuing no growth period of revenue, the Administration developed this budget with the following criteria in mind:

- All employees receive a 1.5% cost of living adjustment (COLA) as per policy
- Health insurance rates negotiated professionally to receive best rate possible, even in adverse conditions
- All contracts for services reviewed for maximum efficiency
- All program expenditures reviewed for relevance, efficiency and effectiveness
- Revenue projections conservatively yet realistically estimated

ECONOMIC OUTLOOK

BUDGET ASSUMPTIONS

Revenue

Revenue estimates are based upon current economic conditions as well as historical trends, where appropriate.

Key recurring general fund revenues have not increased at the level Cottonwood Heights experienced early in its history. In fact, some revenues have once again decreased from the FY2011 revised levels.

It is anticipated that sales tax revenues will decrease from previous years, once again, due primarily to two factors: The first factor is the percentage that Cottonwood Heights receives from the local option pool through the Utah State Tax Commission will decrease an average of 4.8% because of the 2010 census population count. Population is used to calculate the revenue distributed. The second factor is, as quoted from the *Deseret News* Winners and Losers editorials recently, "We're getting more confident about the economy in Utah, but not by much. The Zion's Bank Utah Consumer Attitude Index, which gauges optimism through how consumers save and spend, found a 2.3-point increase in March (2011) over February (2011), compared to an 8.6 point drop nationwide. A separate index tracks current business conditions and employment, and it found a 4.2-point increase in Utah. All of this means things aren't booming in Utah, but they could be much worse." This happened before the major earthquake and tsunami in Japan, which will, predictably, impact the price of consumer goods worldwide and exacerbate the price of oil already on the rise. Consumer spending will most certainly be curtailed from the increases seen recently. The result is less overall sales tax is collected, and therefore, less is distributed. All of these are already based on population numbers already down compared to others in the 50% statewide sales tax pool.

OPERATING AND CAPITAL BUDGET
EXECUTIVE SUMMARY (BUDGET OFFICER'S MESSAGE)

The chart below tracks changes for the selected sources of revenue from FY2010 actual revenue to FY2011 Revised Budget and then to the FY2012 Budget.

Source of Revenue	FY2010 Actual	FY2011 Adopted	FY2011 Revised	Diff \$	2011 % Change	FY2012 Budget	Diff \$	2012 % Change
Property Taxes	6,344,286	6,500,000	6,500,000	155,714	2.45%	6,537,173	37,173	0.57%
Motor Vehicle Fees	468,657	490,951	490,951	22,294	4.76%	399,000	-91,951	-18.73%
Sales Taxes	4,607,702	3,900,000	4,183,617	-424,085	-9.20%	4,300,000	116,383	2.78%
Other Taxes	583,738	476,000	528,000	-55,738	-18.46%	594,000	66,000	12.50%
Licenses/Permits	449,598	516,000	549,910	100,312	22.31%	509,000	-40,910	-7.44%
Class C Roads	1,068,952	1,000,000	1,000,000	-68,952	-6.45%	1,113,500	113,500	11.35%
Zoning/SubDiv fees	83,367	66,500	116,000	32,633	39.00%	100,000	-16,000	-13.79%
Court Fines & For.	538,124	387,000	429,000	-109,124	-20.28%	450,000	21,000	4.90%

To fully understand the changes and why they are significant to this budget, keep in mind that the differences between FY2010 actual and FY2011 budget reflects very conservative budgeting of revenue. Actual revenue for FY2011 may differ from the adopted or revised budget. FY2011 actual trends also helped inform the FY2012 budget forecasts.

- Property taxes by law are kept at the same revenue generating level unless new growth has occurred. There was no new growth in FY2011 and actual collections are down slightly, however, the certified rates adjust in FY2012 to mathematically generate enough revenue to cover the loss and maintain the base revenue.
- Motor Vehicle fees continue to drop and the FY2011 estimate of economic recovery indicates that fewer vehicles are being registered and older vehicles are not being traded for newer models. It is predicted that this area will continue to decline through FY2012.
- Actual sales tax revenue in FY2010 far exceeded the budget and the budget prediction of FY2011. The FY2012 level is predicted with a 6.7% reduction of FY2010 levels because of the two factors previously discussed, 1) a conservative assumption that current spending trends will continue to decline, and 2) as a hedge against a possible decline in the budgeted level of Class C Road funds revenue due to higher gasoline prices and fewer gallons sold.
- Other sources of revenue and the changes reflect actual patterns that seem to be developing, some indicative of building activity increases and higher adjudication rates of justice court cases.

Expenditure

Expenditures by department were developed at levels necessary to meet the City Council expectations based on the goals and objectives established for FY2012.

Personal Services is the largest single component of the department budgets and have to be examined when budget decisions are made. Departments were charged with the responsibility to look at each program and make any changes necessary to combine effort or to eliminate work that no longer needed to be performed, to make additions needed to increase service levels to citizens, and to examine the cost of services delivered in the City through contracted services.

The City does not use a formal merit based salary system. Cost of living increases, based on the December 2010 over December 2009 CPI index, all goods and services, unadjusted, (1.5%) will be applied July 1, 2011 to all employees.

Although the City experienced a zero percent change in the FY2011 premiums for health insurance, health care costs continue to climb. Because of unforeseen circumstances in potential and actual claims during FY2011, the City is faced with a 60.9% increase in health insurance premiums. Dental insurance premiums will increase by 8%. To prevent employees from losing substantial take home pay to maintain health insurance coverage, the City Administration recommended and the City Council concurred that the City does not change the allocation of premiums from City pays 90% employee pays 10% to City pays 80% and employee pays 20%. We are hopeful that this is an anomaly and next year rates will be substantially reduced. This problem delays the policy change that was made by the City Council in last fiscal year's discussion to change the allocation of premiums slated for implementation this fiscal year. No additional benefit costs are scheduled to increase except for retirement rates as described next.

UTAH STATE RETIREMENT SYSTEM IMPACTS

As mandated by the Utah State Legislature, through passage of the 2011-12 Utah State Retirement System (URS) rate schedule, the City will increase the percentage of (URS) contributions from 13.37% to 13.77% for the Tier 1 DB System noncontributory retirement system: Local Government Public Employees, and the rates change from 28.24% to 28.64% for the Tier 1 DB System noncontributory retirement system: Other Division B with 2.5% COLA Public Safety Employees. These changes represent a 0.40 and 0.58 percentage point increase; which result in a 2.99% and 2.07% increase in the budgeted cost of Tier I URS contributions. The City does contribute through the URS on behalf of employees who had previously retired from a government position prior to employment with Cottonwood Heights (so called post-retired employees) prior to July 1, 2010. The City will continue to provide either through 401-K or 457 the same percentage contributions for those City employees as defined by their individual contracts: 11.62% for post retired from the public employees system and 25.49% for post retired from the public safety employees system.

For all employees hired after July 1, 2011, the rules for retirement rates changed. These changes are explained and reflected in the following "rules letter" (as quoted and shown in italics) from the Utah State Retirement Office. It is reflected here to explain the double tiered system adopted by the Legislature that will impact the City as we go forward.

RULES OF POST-RETIREMENT EMPLOYMENT REGULATIONS EFFECTIVE JULY 1, 2010

"Senate Bill 43, recently passed by the Utah State Legislature, includes sections impacting all retirees from a Utah Retirement System who have returned to employment with participating employers or who will begin employment with participating employers on or after July 1, 2010. Members who retire from a Utah Retirement System and return to employment with a participating employer, on a full-time or less than full-time basis, are subject to post-retirement employment rules. Employers are responsible for changing and/or creating policies and procedures related to the re-employment of retirees in order to maintain compliance with regulations becoming effective July 1, 2010.

Retirees Hired and Re-employed Prior to July 1, 2010

To be re-employed prior to July 1, 2010, a retiree must be earning compensation from a participating employer before that date. While employed with this employer, the retiree does not qualify to earn additional service credit. If the retiree leaves employment and becomes re-employed with the same or a different participating employer on or after July 1, 2010, he is subject to the post-retirement employment regulations in effect as of his subsequent employment date.

Employers are no longer required to pay a defined contribution or deferred compensation (savings plan) benefit on behalf of retirees employed in full-time positions effective July 1,

2010. If an employer decides to pay a voluntary savings plan benefit on behalf of these retirees, the benefit cannot exceed the normal cost contribution rates for the retirement systems that apply to the retirees. The normal cost contribution rates for 2010-2011 are included in the retirement contribution rate schedule.

If an employer and a retiree have a contract stipulating the employer pay a savings plan benefit that exceeds the normal cost contribution rate, the terms of the contract can continue until the contract expires. New or renewed contracts effective on or after July 1, 2010 cannot include an employer paid savings plan benefit that exceeds the normal cost contribution rate. Contracts must be written and include beginning and ending effective dates.

Members who retired and returned to employment with the same employer within six months of their retirement date continue to be restricted in their allowable hours of work and maximum compensation for the six-month period. If a retiree begins full-time employment during this six-month period, our office will cancel his retirement allowance and return him to active member status.

If a retiree is employed in less than a full-time position prior to July 1, 2010 other than a retiree who has returned to employment with the same employer less than six months after his retirement date, and changes to a full-time position with the same employer on or after July 1, 2010, he is not eligible to earn additional service credit. He is eligible to receive a savings plan benefit if the employer offers that benefit. The benefit cannot exceed the normal cost contribution rate for the retirement system that applies to him.

Elected officials, who are retirees and have taken office, are not subject to post-retirement employment restrictions while they retain their elected positions.

The Commissioner of Public Safety, elected sheriffs, and appointed chiefs of police who have qualified to retire, exempt, and retain their positions may continue their employment as exempt employees in those positions. If any of these individuals leaves his employer and becomes re-employed with the same or a different employer on or after July 1, 2010, he is subject to the post-retirement employment regulation in effect as of his subsequent employment date.

Employer Responsibilities

With new requirements affecting retirees who have returned to employment or may return to employment before July 1, 2010, employers have the following responsibilities:

- If you have not completed and sent Post-Retirement Employment Forms to our office for retirees who returned to employment with your organization, please complete and send the forms to us. Employers are required to provide our office with these forms for all retirees, including substitute teachers, who return to employment with them through June 30, 2010. If you use our online enrollment process, this application will be updated shortly to allow you to receive status information identifying retirees and their retirement dates.*

- *If any member has retired and returned to employment with your organization within six months of his retirement date, include the retiree in your contribution reporting process and report his compensation.*
- *Effective July 1, 2010, any defined contribution or deferred compensation (savings plan) benefit you pay on behalf of retirees, who previously qualified for the required savings plan benefit, is voluntary and must not exceed normal cost contribution rates for the appropriate retirement systems.*

Note: *A voluntary employer paid savings plan benefit can apply only to retirees who returned to employment prior to July 1, 2010. Senate Bill 43 prohibits employers from paying this benefit on behalf of retirees re-employed on or after July 1, 2010.*

- *If you have a contract with a re-employed retiree that includes a savings plan benefit exceeding the normal cost contribution rate, provide a copy of that contract to our office.*
- *For retirees who return to employment and subsequently leave employment, complete and send our office an Employee Separation Notice.*

Note: *Our office is creating the Employee Separation Notice and will have the form available for use by July 1, 2010. If a re-employed retiree leaves employment prior to the separation notice becoming available, complete and send an Employee Benefits Notification form to our office.*

Retirees Beginning Re-employment on or After July 1, 2010

Members retiring from the public employees', public safety, firefighters', and judges' retirement systems on or after July 1, 2010, may not return to employment with the same or a different participating employer for one year from their retirement dates without affecting their retirement allowances. Employment includes any compensated work on a full-time, less than full-time or contract basis and extends to elected and appointed positions, administrative positions without merit protection, substitute teaching positions, higher education positions classified for coverage in an alternate retirement plan, the Commissioner of Public Safety, elected and appointed sheriffs, chiefs of police, and fire chiefs. Restrictions do not apply to retirees re-employed as active senior judges appointed by the Utah Supreme Court to hear cases.

If a retiree returns to employment within one year of this retirement date, our office will cancel his retirement allowance regardless of his employment status. If his employment qualifies for defined benefit coverage, the retiree will return to active member status and will earn additional service credit. If his employment does not qualify for defined benefit coverage, the retiree will begin active ineligible status and will not earn additional service credit.

If a retiree returns to employment with a participating employer after one year from his retirement date, the retiree will choose one of the following options:

- *The retiree will retain his retirement allowance and forfeit any retirement related contributions from the employer, or*
- *The retiree will cancel his retirement allowance and return to active member status earning additional service credit.*

Note: *the retiree's employment must qualify for defined benefit coverage in order for the employee to earn additional service credit.*

For retirees who choose to retain their retirement allowance, the employer is required to pay contributions on the qualifying compensation for the retirement systems that apply to the retirees. Contributions are based on the amortization contribution rates for the appropriate retirement systems. These rates for 2010-2011 are included in the retirement contribution rate schedule. Contributions are payable for all retirees who retain their retirement allowance regardless of their employment status, such as, full-time, part-time, temporary, and contracted. Senate Bill 43 prohibits employers from paying any defined contribution or deferred compensation benefit on behalf of these retirees. Our office will provide employers with contribution reporting instructions for re-employed retirees by June 1, 2010."

Employer Responsibilities

With new requirements affecting the re-employment of retirees on or after July 1, 2010, participating employers have the following responsibilities:

- *Access our online enrollment process to receive status information identifying retirees and their retirement dates. Complete an online Retiree Re-employment Notice for retirees returning to employment. Provide the confirmation letter to the re-employed retiree or direct the letter to him by e-mail. Besides the online retiree notice, complete the appropriate process described below based on a retiree's retirement date.*

Note: *Our office is creating the Retiree Re-employment Notice and it will be available online July 1, 2010. The notice is for use with re-employed retirees who have a hire date on or after that date. Our office is revising the Post-Retirement Employment Form. Retirees who return to employment will complete this form online after they receive the confirmation letter from you.*

- *In the event a retiree returns to full-time, less than full-time, or contract employment within one year of his retirement date, his employment will affect his retirement allowance. Call the Retirement Department for processing instructions for this retiree.*
- *When a retiree returns to employment after one year from his retirement date, include the retiree in the contribution reporting process, paying the amortization contribution rate for the retirement system that applies to him, with an effective date of his employment start date. Contributions are payable for all retirees in this category including those working full-time, less than full-time, and on contract.*
- *In the event a retiree returns to employment after one year from his retirement date and wants to cancel his retirement allowance, call Retirement Services for processing instruction for this retiree.*
- *For retirees who return to employment and subsequently leave employment, complete and send our office an Employee Separation Notice.*

- Note:** Our office is creating the Employee Separation Notice and will have the form available for use by July 1, 2010. If a re-employed retiree leaves employment prior to the separation notice becoming available, complete and send an Employee /benefits Notification from to our office.

All new hires, after July 1, 2011 who have not previously been employed with a participating employer will be enrolled in the Tier 2 retirement system.

The following chart shows the FY2011-12 rates for retirement systems that currently impact Cottonwood Heights' employees.

Tier 1 Retirement Contribution Rates as a Percentage of Salary and Wages

Public Employees Noncontributory System

Tier 1			Increase (Decrease)
2011-2012 RATES			
<u>Employee</u>	<u>Employer</u>	<u>Total</u>	
-	13.77	13.77	0.4

Public Safety Noncontributory System

2011-2012 RATES			Increase (Decrease)
Employee	Employer	Total	
-	28.64	28.64	0.4

Tier 2 Retirement Contribution Rates as a Percentage of Salary and Wages

Public Employees Noncontributory System

Tier 2 Hybrid Retirement System						Tier 2 Defined Contribution Plan			
(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)
Hybrid Plan									
Employer	Hybrid Plan	DC Plan				Employer			
Tier 2	DB Plan	Rate	Death	Tier 1	Total	Tier 2	Death	Tier 1	Total
Rate	Rate	(1)-(2)	Benefit**	Amortization %	(1)+(4)+(5)	Rate	Benefit**	Amortization %	(1)+(2)+(3)
10.00	7.59	2.41	0.15	2.59	12.74	10.00	0.15	2.59	12.74

Public Safety Noncontributory System

Tier 2 Hybrid Retirement System						Tier 2 Defined Contribution Plan			
(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)
Hybrid Plan									
Employer	Hybrid Plan	DC Plan				Employer			
Tier 2	DB Plan	Rate	Death	Tier 1	Total	Tier 2	Death	Tier 1	Total
Rate	Rate	(1)-(2)	Benefit**	Amortization %	(1)+(4)+(5)	Rate	Benefit**	Amortization %	(1)+(2)+(3)
12.00	10.45	1.55	0.19	7.08	19.27	12.00	0.19	7.08	19.27

STAFFING IMPACTS

There are changes in the overall staffing: Adding a full-time Police Officer, moving the Public Relations Specialist to full-time from three-quarter time, increasing the hours of the Information Specialist II from half-time to three-quarter time, adding a half-time Emergency Management Administrative Assistant, and hiring two interns to work with Planning and GIS personnel.

OPERATING AND CAPITAL BUDGET
EXECUTIVE SUMMARY (BUDGET OFFICER'S MESSAGE)

The FY2012 Capital Improvements Program (CIP) will be funded at levels permitted by utilizing a current year contribution from the General Fund and supplemented by prior year projects carried over and surplus from capital projects completed under budget. There are three projects of high dollar value being funded, and this will necessitate partial funding of the total over two fiscal years to complete. A reclassification of project expenditures moved \$478,000 from the CIP Fund to the General Fund, thus only expensing projects through the CIP fund that are capitalized projects.

GENERAL OVERVIEW

Cottonwood Heights was incorporated January 14, 2005 and has approximately six and one-half years of history from its inception to the beginning of FY2012. There are approximately five and one-half years of actual expenditures and one year of projected actual expenditures to compare to the proposed budget. The following chart compares the last three years of actual revenue and expenditure history; FY2008, FY2009, and FY2010, and the FY2011 revised budget to the FY2012 budget.

	GENERAL FUND					
	2007-08 Year Actual	2008-09 Year Actual	2009-10 Year Actual	2010-11 Revised Budget	2011-12 Year Budget	2011 to 12 Budget Change
REVENUE	\$15,399,411	\$14,507,436	\$14,425,085	\$14,148,637	\$14,253,240	0.74%
EXPENDITURES	11,377,292	13,666,638	12,215,851	13,744,630	14,189,461	3.24%
Excess of Revenue Over Expenditures	4,022,119	840,798	2,209,234	404,007	63,779	-84.21%
Add Other Financing Sources:						
Beginning Balances Appropriated	553,241	499,543	0	392,467	663,613	69.09%
Impact Fees	31,354	25,779	50,966	40,000	45,000	12.50%
Assigned Fund Balance Beginning	936,166	936,166	867,694	811,287	811,287	0.00%
Proceeds From Capital Lease	0	826,985	0	0	0	0.00%
Sub Total	\$5,542,880	\$3,129,271	\$3,127,894	\$1,647,761	\$1,583,679	-3.89%
Subtract Other Financing Uses:						
Transfer to Capital Projects Fund	\$4,107,170	\$1,499,074	\$1,907,959	\$836,474	\$772,392	-7.66%
Capital lease of police vehicles		1,074,912	0	0	0	0.00%
Unexpended Class C Road Funds	0	222,736	0	203,271	0	-100.00%
Assigned Fund Balance	936,166	867,694	867,694	811,287	811,287	0.00%
Unrestricted Fund Balance	499,543	539,768	1,114,746	967,882	42,663	-95.59%
Sub Total	\$5,542,879	\$4,204,184	\$3,890,399	\$2,818,914	\$1,626,342	-42.31%
	CAPITAL PROJECTS FUND					
Interest Revenue	\$276,202	\$152,808	\$45,393	\$50,000	\$50,000	0.00%
Grant Revenue	909,751	1,000,000	413,134	134,254	0	0.00%
Total Revenue	1,185,953	1,152,808	458,527	184,254	50,000	-72.86%
Other Financing Sources:						
Beginning Balances Appropriated	5,779,023	8,856,964	8,260,843	7,238,782	1,302,593	-82.01%
Transfers From General Fund	4,107,170	1,499,074	1,907,959	836,474	772,392	-7.66%
In-kind contribution			100,290			
Total Available	\$11,072,146	\$11,508,846	\$10,727,619	\$8,259,510	\$2,124,985	-74.27%
Expenditures	\$2,215,182	\$3,248,003	\$3,488,837	\$6,956,917	\$2,124,985	-69.46%
Ending Fund Balance	\$8,856,964	\$8,260,843	\$7,238,782	\$1,302,593	\$0	0.00%

By comparing a summary of the 2008 through 2010 actual revenue and expenditures with the revised 2011 and the adopted 2012 budgets we acquire a good understanding of the big picture and a general overview of the City's revenue and expenditures in this budget. The preceding chart makes that comparison.

To further understand this budget the Capital Projects Fund and the General Fund must be viewed together. The Capital Projects Fund has no revenue source other than some grants and interest earnings and must receive transfers from the General Fund for resources to finance its expenditures.

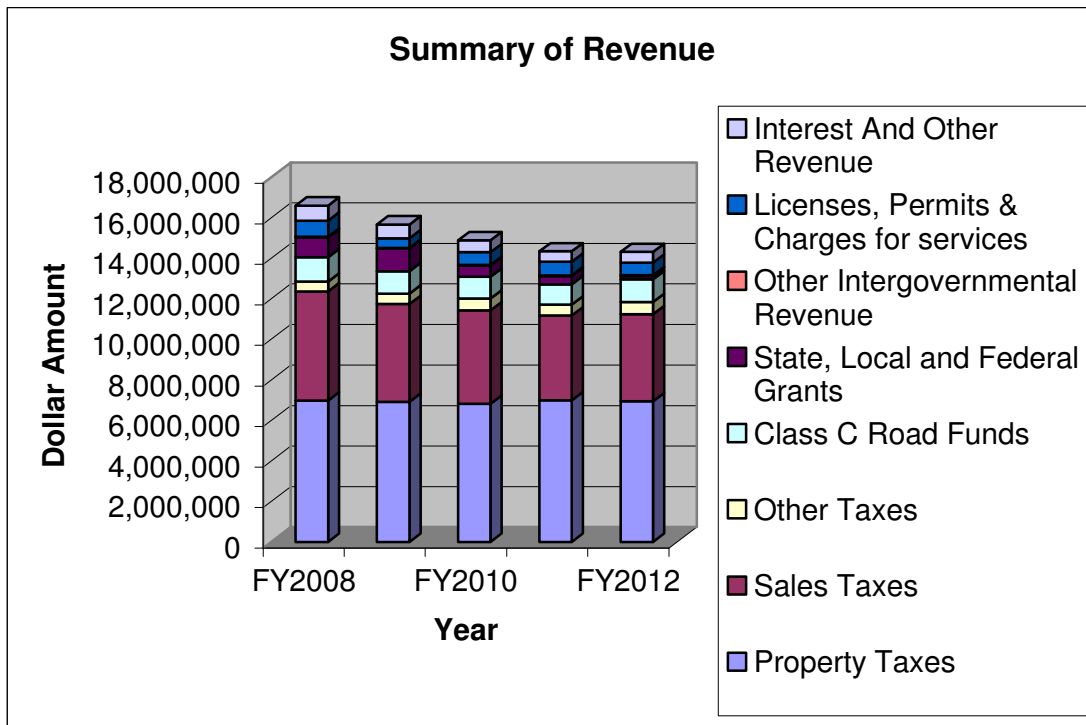
The preceding table shows that the proposed appropriated transfer from the General Fund to the Capital Projects Fund is approximately \$772,392 in FY2012, or \$64,082 less than in FY2011. Of the \$772,392 \$663,613 is from unassigned fund balance from FY2010 year end General Fund. It is common practice to use these available resources for CIP needs. As mentioned previously, care has been taken to make appropriate maintenance related expenditures fully within the general fund and not within the CIP fund. One will therefore see the Public Works expenditure budget go up overall and some of the prior CIP project allocations eliminated. Declining revenue streams coupled with ever increasing expenditure needs mandated by retirement rate increases or insurance premiums or demand for service has created a situation of less and less ongoing funding available for transfer to the CIP for projects.

SUMMARY OF GOVERNMENTAL FUND REVENUE AND EXPENDITURES

The following are summaries and charts comparing governmental fund (all appropriated funds) revenue and expenditures beginning FY2008 through FY2012. Over time expenditures have remained relatively flat with two notable exceptions: 1) the costs associated with start up of the police department in FY2008 and FY2009, and 2) fluctuating expenditures on capital improvements. Expenditures have targeted enhancing public safety services, improving the city infrastructure to better serve the citizenry, and enhanced communication methods to aid the citizenry in knowing what is happening in their City.

GOVERNMENTAL FUNDS SUMMARY OF REVENUE

	Actual FY2008	Actual FY2009	Actual FY2010	Estimated FY2011	Budgeted FY2012
Property Taxes	6,980,872	6,914,705	6,812,943	6,990,951	6,936,173
Sales Taxes	5,378,470	4,819,775	4,607,702	4,183,617	4,300,000
Other Taxes	472,239	511,285	583,738	528,000	594,000
Class C Road Funds	1,209,488	1,099,858	1,068,952	1,000,000	1,113,500
State, Local and Federal Grants	976,251	1,132,849	546,774	402,912	164,740
Other Intergovernmental Revenue	39,737	33,563	35,236	40,000	45,000
Licenses, Permits & Charges for services	790,814	469,151	628,202	666,410	609,500
Interest And Other Revenue	737,493	679,059	600,067	521,000	540,327
Total Revenue	16,585,364	15,660,245	14,883,614	14,332,890	14,303,240

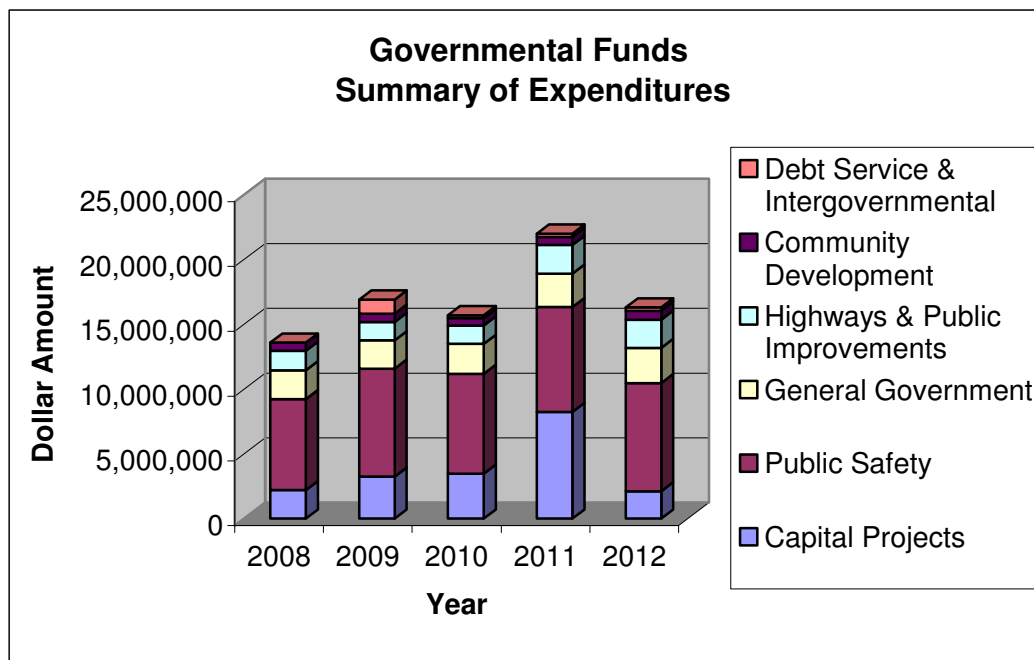


GOVERNMENTAL FUNDS SUMMARY OF EXPENDITURES

	Actual 2008	Actual 2009	Actual 2010	Estimated 2011	Budgeted 2012
Capital Projects	2,215,182	3,248,003	3,488,837	6,956,917	2,124,985
Public Safety	7,027,540	8,321,659	7,692,863	8,080,899	8,345,547
General Government	2,207,838	2,191,226	2,319,112	2,575,095	2,701,929
Highways & Public Improvements	1,496,248	1,425,121	1,420,588	2,220,033	2,203,632
Community Development	635,364	653,720	554,088	617,629	688,353
Debt Service & Intergovernmental	10,302	1,074,912	229,200	250,975	250,000
Total	13,592,474	16,914,641	15,704,688	20,701,548	16,314,446

Note: Increase in 2009 Debt Service/Other & Intergovernmental is from 1st year of police vehicle lease program
Police FY2009 Actual spike is for on time start-up costs for the Cottonwood Heights Police Department

*Expenditures do not include interfund transfers. In FY2012 there are \$772,392 of General Fund transfers to the CIP Fund.



CONCLUSION

I'm pleased to present this revised FY2010-11 and FY2011-12 budget to you. I thank the Mayor, Council, and City Manager for their interest and support guiding the preparation of this budget document, and each department director for their input and cooperation in the development of this budget, and the Finance Staff for their assistance during the development of this budget.

Steve L. Fawcett
Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cottonwood Heights
Utah**

For the Fiscal Year Beginning

July 1, 2010

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cottonwood Heights, Utah for the Annual Budget beginning July 01, 2010. This is the fourth consecutive year the city has earned this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

FY 2011 – 12 OPERATING AND CAPITAL BUDGET

OPERATING AND CAPITAL BUDGET

General Fund						
Description	2007-08 Year Actual	2008-09 Year Actual	2009-10 Year Actual	2010-11 Amended Budget	2011-12 Budget	2011 to 12 Budget Change
REVENUES						
TAXES						
Real Property Taxes	6,475,443	6,408,994	6,344,286	6,500,000	6,537,173	0.57%
General Sales and Use Taxes	5,378,470	4,819,775	4,607,702	4,183,617	4,300,000	2.78%
E911 Emergency Telephone Fees	200,696	232,723	299,774	256,000	300,000	17.19%
Fee-In-Lieu of Property Taxes	505,430	505,711	468,657	490,951	399,000	-18.73%
Franchise Taxes - Cable TV	235,671	250,660	256,667	254,000	264,000	3.94%
Innkeeper Tax	35,871	27,902	27,297	18,000	30,000	66.67%
Total Taxes	12,831,581	12,245,765	12,004,382	11,702,568	11,830,173	1.09%
LICENSES AND PERMITS						
Business Licenses and Permits	265,011	242,367	231,955	250,000	220,000	-12.00%
Buildings, Structures and Equipment	347,764	165,486	146,286	233,910	220,000	-5.95%
Performance Bonds - Forfeited	18,139	3,043	27,206	0	0	0.00%
Road Cut Fees	70,091	49,138	61,995	60,000	60,000	0.00%
Animal Licenses	2,116	12,160	9,362	6,000	9,000	50.00%
Total Licenses and Permits	703,121	472,194	476,804	549,910	509,000	-7.44%
INTERGOVERNMENTAL REVENUE						
Federal Grants	65,000	55,898	41,169	143,400	139,740	-2.55%
Homeland Security Grant		10,825	12,250	22,423	0	-100.00%
Class C Roads	1,209,487	1,099,858	1,068,952	1,000,000	1,113,500	11.35%
Liquor Fund Allotment	39,738	33,563	35,236	40,000	45,000	12.50%
Local Grants	1,500	66,126	80,221	102,835	25,000	-75.69%
Total Intergovernmental Revenues	1,315,725	1,266,270	1,237,828	1,308,658	1,323,240	1.11%
CHARGES FOR SERVICE						
Zoning and Sub-division Fees	85,438	164,376	151,398	116,000	100,000	-13.79%
Sale of Maps and Publications	2,255	0	0	500	500	0.00%
Total Charges for Services	87,693	164,376	151,398	116,500	100,500	-13.73%
FINES AND FORFEITURES						
Courts Fines	217,472	270,208	450,918	429,000	450,000	4.90%
Total Fines and Forfeitures	217,472	270,208	450,918	429,000	450,000	4.90%
MISCELLANEOUS REVENUE						
Interest Revenues	239,230	34,680	13,905	15,000	14,000	-6.67%
Miscellaneous Revenues	4,589	53,944	89,851	27,000	26,327	-2.49%
Total Miscellaneous Revenue	243,819	88,624	103,756	42,000	40,327	-3.98%
TOTAL REVENUES	15,399,411	14,507,436	14,425,085	14,148,637	14,253,240	0.74%

COTTONWOOD HEIGHTS General Fund (continued)						
Description	2007-08 Year Actual	2008-09 Year Actual	2009-10 Year Actual	2010-11 Amended Budget	2011-12 Budget	2011 to 12 Budget Change
EXPENDITURES						
GENERAL GOVERNMENT						
LEGISLATIVE						
Mayor & City Council	376,919	428,259	478,936	673,698	582,963	-13.47%
Planning Commission	8,645	5,897	4,144	9,950	9,950	0.00%
Legislative Committees & Special Bodies	76,768	96,244	77,646	121,137	108,000	-10.84%
Total Legislative	462,332	530,400	560,725	804,785	700,913	-12.91%
JUDICIAL						
Court, Prosecutor & Defender	225,908	221,483	257,554	294,000	257,000	-12.59%
Total Judicial	225,908	221,483	257,554	294,000	257,000	-12.59%
EXECUTIVE & GENERAL GOVERNMENT						
City Manager & General Government	729,824	649,274	682,536	593,329	727,744	22.65%
Information Technology	0	0	0	73,674	121,622	65.08%
Total Executive & General Government	729,824	649,274	682,536	667,003	849,366	27.34%
ADMINISTRATIVE OFFICES						
Finance	153,760	213,639	146,558	298,569	314,548	5.35%
Attorney	184,737	161,084	185,327	199,515	200,375	0.43%
Treasurer	80,220	73,971	95,505			
Administrative Services/Recorder	112,493	280,530	281,634	311,222	339,727	9.16%
Elections	20,953	0	49,028	0	40,000	-100.00%
Business Licensing	50,101	60,845	60,246			
Total Administrative Offices	602,264	790,069	818,297	809,306	894,650	10.55%
Total General Government	2,020,328	2,191,226	2,319,112	2,575,094	2,701,929	4.93%
PUBLIC SAFETY						
Police	3,877,803	5,239,683	4,428,131	4,711,660	5,044,880	7.07%
Fire	2,914,536	3,081,976	3,115,337	3,227,655	3,133,349	-2.92%
Animal Control	93,324					
Ordinance Enforcement	141,877	161,897	149,395	141,584	167,318	18.18%
Total Public Safety	7,027,540	8,483,556	7,692,863	8,080,899	8,345,547	3.27%
HIGHWAYS AND PUBLIC IMPROVEMENTS						
Public Works (non-Class C)	203,563	274,803	545,932	976,762	1,045,132	7.00%
Impact Fee Program	33,249	25,779	52,726	40,000	45,000	12.50%
Class C Road Program	1,259,436	1,124,539	821,930	1,203,271	1,113,500	-7.46%
Total Highways and Public Improvements	1,496,248	1,425,121	1,420,588	2,220,033	2,203,632	-0.74%

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

OPERATING AND CAPITAL BUDGET

COTTONWOOD HEIGHTS General Fund (continued)						
Description	2007-08 Year Actual	2008-09 Year Actual	2009-10 Year Actual	2010-11 Amended Budget	2011-12 Budget	2011 to 12 Budget Change
COMMUNITY AND ECONOMIC DEVELOPMENT						
Planning	585,263	491,823	463,836	569,996	640,720	12.41%
Economic Development	0	0	0	47,633	47,633	0.00%
Information Technology	217,411	0	90,252	0	0	0.00%
Total Community & Economic Development	802,674	491,823	554,088	617,629	688,353	11.45%
LEASE EXPENSE						
Interest and Principal	10,302	0	194,200	250,975	250,000	0.00%
Total Lease Expense	10,302	0	194,200	250,975	250,000	100.00%
OTHER & INTERGOVERNMENTAL EXPENDITURES						
Police Vehicles	0	1,074,912	0	0	0	0.00%
Contribution to CH Rec Base Ball Park	20,200	0	35,000	0	0	0.00%
Total Intergovernmental Expenditures	20,200	1,074,912	35,000	0	0	0
TOTAL EXPENDITURES	11,377,292	13,666,638	12,215,851	13,744,630	14,189,461	3.24%
Excess (Deficit) of Revenues over Expenditures	4,022,119	840,798	2,209,234	404,007	63,779	-84.21%
OTHER FINANCING SOURCES (USES)						
Use of Fund Balance						
Class C	253,555	223,950	0	203,271	0	-100.00%
General Fund	0	51,643	0	189,196	663,613	250.75%
Reserved Impact Fees Beg Bal Appropriation	0	0	0	0	0	0.00%
Impact Fees - Current Year Collections	31,354	25,779	50,966	40,000	45,000	12.50%
Proceeds from Capital Leases	0	826,985	0	0	0	0.00%
Total Other Financing Sources	284,909	1,128,357	50,966	432,467	708,613	63.85%
Transfers to Cap Improvement Fund	4,107,170	1,499,074	1,907,959	836,474	772,392	-7.66%
Total Other Financing Uses	4,107,170	1,499,074	1,907,959	836,474	772,392	-7.66%
TOTAL OTHER SOURCES (USES)	(3,822,261)	(370,717)	(1,856,993)	(404,006)	(63,779)	-84.21%
Current Change in Fund Balance	199,858	470,081	352,241	1	0	0.00%
Beginning Unassigned Fund Balance	11,155	0	615,641	967,882	115,073	
Beginning Committed Fund Balance	936,166	936,166	811,287	811,287	811,287	0.00%
Beginning Restricted Fund Balance	223,950	223,950	203,271	203,271	0	-100.00%
FUND BALANCE (Expected)	1,371,129	1,630,197	1,982,440	1,982,441	926,360	-53.27%
Fund Balance Detail						
Restricted Fund Balance- Class C Rd	223,950	223,950	203,271	203,271	0	-100.00%
Unassigned Fund Balance- Assest Forfe	0	0	0	60,000	0	-100.00%
Unassigned Fund Balance	211,013	470,081	967,882	907,882	115,073	-87.33%
Committed Fund Balance (5%)	780,139	780,139	676,072	676,072	676,072	0.00%
Committed Fund Balance (1%)	156,027	156,027	135,215	135,215	135,215	0
	1,371,129	1,630,197	1,982,440	1,982,440	926,360	-53.27%

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

OPERATING AND CAPITAL BUDGET

COTTONWOOD HEIGHTS Capital Projects Fund						
Description	2007-08 Year Actual	2008-09 Year Actual	2009-10 Year Actual	2010-11 Amended Budget	2011-12 Budget	2011 to 12 Budget Change
REVENUES						
State Government Grants	375,000	1,000,000	375,000	0	0	0.00%
Federal Government Grants	0	0	38,134	134,254	0	-100.00%
Local Government Grants	534,751	0	0	0	0	0.00%
Interest Revenues	276,202	152,808	45,393	50,000	50,000	0.00%
TOTAL REVENUES	1,185,953	1,152,808	458,527	184,254	50,000	-72.86%
OTHER FINANCING SOURCES						
Transfers from General Fund	4,107,170	1,499,074	1,907,959	836,474	772,392	-7.66%
Unreserved Fund Balance Appropriated	5,779,024	8,856,965	4,637,713	7,238,782	1,302,593	-82.01%
TOTAL OTHER SOURCES	9,886,194	10,356,039	6,545,672	8,075,256	2,074,985	-74.30%
TOTAL SOURCES	11,072,147	11,508,847	7,004,199	8,259,510	2,124,985	-74.27%
EXPENDITURES						
Pavement Maintenance	1,310,529	876,693	1,146,971	487,915	440,000	-9.82%
ADA Ramps	237,226	133,746	54,953	34,847	53,000	52.09%
FT Union Level Course	68,435	94,170	609,641	524,571	0	-100.00%
1495 Intersection Improvements	26,229	0	0	0	0	0.00%
Infrastructure Mapping	4,148	16,556	36,921	0	0	0.00%
Bus Bench Installation	16	23,316	0	0	0	0.00%
Traffic Calming	87,327	66,029	95,546	77,135	50,000	-35.18%
Timberline Trailhead	0	0	188,355	2,900	0	-100.00%
Storm Drain Improvements	11,201	113,750	255,832	79,235	0	-100.00%
Caballero Storm Drain	35,192	58,667	0	0	0	0.00%
Reindeer Storm Drain	43,922	226,338	0	1,800	0	-100.00%
Cross Gutter Replacement	173,244	46,437	26,459	28,563	38,000	33.04%
Big Cottonwood Canyon Trail	161,585	840,648	670,735	107,969	359,000	232.50%
Parks, Trail and Open Space	50,027	187,033	0	0	0	0.00%
Traffic Signal Upgrades	0	48,949	82,110	30,000	30,000	0.00%
Street Lighting Program	0	27,605	0	50,000	50,000	0.00%
Bridge Rehabilitation	0	34,383	0	0	0	0.00%
Danish Road Project	0	37,395	0	4,124	150,966	3560.67%
Transportation Plan Update	0	38,963	0	0	0	0.00%
Storm Water Plan Update	0	5,833	6,885	29,295	15,000	-48.80%
FT Union Timing Study	0	42,327	0	0	0	0.00%
Storm Drain Cleaning & Maintenance	0	13,512	57,952	0	0	0.00%
Park Improvements	0	47,710	52,845	0	0	0.00%
Sidewalk Replacement	0	68,981	43,584	50,000	50,000	0.00%
3000 East Reconstruction	0	0	7,150	0	0	0.00%
EECBG Milne Dr/Danville/Deer	0	0	0	20,000	0	-100.00%
Cr/Timberline Lighting	0	0	0	0	0	0.00%
Clean Vehicle Fuel	0	0	26,688	0	0	0.00%
Street Sign Upgrades	0	0	0	0	0	100.00%
Union Park Gateway Study	0	0	0	10,000	0	-100.00%
Highland Drive Landscaping	0	0	0	47,000	0	-100.00%
Old Mill Pond Wall (Fence)	0	0	0	49,155	0	-100.00%
Public Works Site	0	0	0	340,175	0	-100.00%
Safe Routes to School	0	0	0	42,033	0	-100.00%
Prospector Trailhead	0	0	0	29,951	0	-100.00%
Brighton Way Storm Drain	0	0	0	1,725	0	-100.00%
Deville Dr. Storm Drain	0	0	0	13,408	0	-100.00%
Butler Hills Storm Drain	0	0	0	34,564	0	-100.00%
East Jordan Canal	0	0	0	15,030	400,000	2561.34%
Traffic Calming-Rolling Knolls Area	0	0	0	16,744	0	-100.00%
7200 S. Sidewalk -Capitalized Eng.	0	0	0	1,313	0	-100.00%

OPERATING AND CAPITAL BUDGET

COTTONWOOD HEIGHTS Capital Projects Fund (cont'd)						
Description	2007-08 Year Actual	2008-09 Year Actual	2009-10 Year Actual	2010-11 Amended Budget	2011-12 Budget	2011 to 12 Budget Change
2300 E. Storm Drain	0	0	0	710	216,519	100.00%
EECBG Bouchelle Lighting	0	0	0	27,323	0	-100.00%
EECBG Staker Way Lighting	0	0	0	9,053	0	-100.00%
EECBG Park Centre Dr Lighting	0	0	11,546	127,230	0	-100.00%
EECBG 1300 E. Lighting	0	0	0	107,192	0	-100.00%
Miscellaneous Small Projects	6,101	198,961	114,664	76,705	172,500	124.89%
Neighborhood Issues-Construction	0	0	0	0	75,000	100.00%
Neighborhood Issues-Capitalized Const	0	0	0	0	25,000	100.00%
City Center and Parks Development	0	0	0	4,479,251	0	-100.00%
TOTAL EXPENDITURES	2,215,182	3,248,002	3,488,837	6,956,917	2,124,985	-69.46%
UNCOMMITTED AVAILABLE	8,856,965	8,260,845	3,515,362	1,302,593	0	0.00%

COTTONWOOD HEIGHTS Employee Benefits Fund (an Internal Service Fund)						
Description	2007-08 Year Actual	2008-09 Year Actual	2009-10 Year Actual	2010-11 Amended Budget	2011-12 Budget	2011 to 12 Budget Change
REVENUE AND OTHER SOURCES						
Charges for Employee Benefits	21,002	77,027	46,722	103,900	104,371	0.45%
Interest Revenue	1,120	943	826	2,500	900	-64.00%
Total Revenue	22,122	77,970	47,548	106,400	105,271	-1.06%
EXPENSES AND OTHER USES						
Employee Benefits	22,122	77,970	47,548	106,400	105,271	-1.06%
Total Expense	22,122	77,970	47,548	106,400	105,271	-1.06%
NET ASSETS						
Net Assets Beginning	23,575	45,697	123,667	171,215	277,615	62.14%
Net Assets Ending	45,697	123,667	171,215	277,615	382,886	37.92%
Expected Current Year-end Liability Balance	45,697	123,667	171,215	277,615	382,886	37.92%

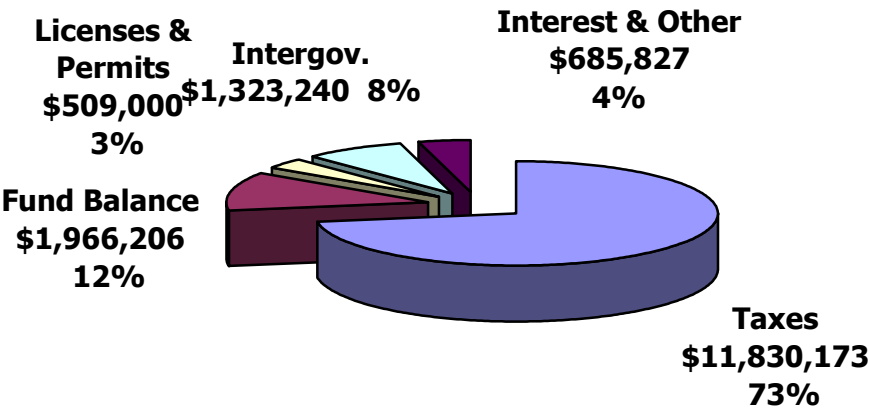
TOTAL REVENUE & OTHER SOURCES FOR GOVERNMENTAL FUNDS

The following chart and pie graph summarizes the 2012 total revenue and other sources

COTTONWOOD HEIGHTS
FY2012
TOTAL REVENUE & OTHER FINANCING SOURCES

Taxes	\$11,830,173
Fund Balance	\$1,966,206
Licenses& Permits	\$509,000
Intergovernmental	\$1,323,240
Interest & Other	\$685,827
	\$16,314,446

**TOTAL REVENUE AND OTHER SOURCES AVAILABLE
2012**



The preceding graph shows all the revenue and other sources that finance the budgets of the governmental funds. Of the total; current revenue is \$14,253,740; other sources (Impact fees) are \$45,000; and General Fund balance is \$663,613, which is part of the total transfer to CIP of \$772,392. Taxes and intergovernmental revenue total \$13,153,413 and represents 81% of budgeted sources.

MAJOR REVENUE SOURCES

Property tax, including Motor Vehicle (Fee-in-Lieu) and Sales tax are the two most significant revenue sources for Cottonwood Heights, representing 79% of total revenue. Property tax, including Motor Vehicle is 49% of total revenue and Sales tax is 30%.

PROPERTY TAX REVENUE AND THE PROPERTY TAX RATE

Property tax for Utah local governments is regulated by Utah State law collectively referred to as Truth-in-Taxation legislation or law. This law requires each county auditor, under the supervision of the State Tax Commission, to calculate a certified tax rate for each local government that assesses a property tax. This certified tax rate is a rate that will give the local government approximately the same amount of property tax revenue as it received the previous year plus taxes generated by applying the rate to "new growth." "New growth" is calculated by a formula that combines the following: 1) Current taxable values, 2) Changes in value as the result of general inflation/deflation factoring, 3) Changes in value as a result of reappraisals and 4) Less the prior years taxable value. The net amount that this formula produces either positive or negative is "new growth" as defined by the Truth-in-Taxation law.

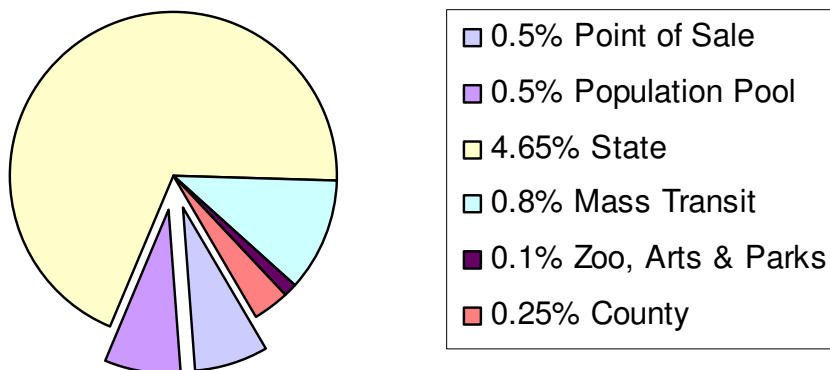
Taxpayers throughout the state generally accept the fact that the "certified rate" is the minimum required to sustain the current local government service level. The City Council has determined that the city will not exceed the "certified tax rate." The predetermined decision not to exceed the "certified tax rate" makes estimating property tax revenue a process of simply calculating the revenue from the taxable values and "certified rate" supplied by the county auditor. Property tax assessed and collected for the calendar year 2011 provides the revenue to finance the fiscal 2012 budget year. Property is valued as of January 1st each year, rates are set before the end of August and taxes are due November 30. Because the City operates on a fiscal year basis, the payment of 2011 calendar year taxes falls in the 2012 fiscal year of the City. The County Assessor determines a taxable value including "new growth" and the County Auditor calculates the "certified tax rate." The certified tax rate is available by June 8 each year, and is accessible through the State Tax Commission website. Property tax revenue is calculated using this known information and it will prove to be an accurate estimate. Taxpayer appeals to the county board of equalization, a delinquency rate that may depart from the five year average delinquency rate used in the (certified tax rate) calculations or a variance in estimated delinquent collections will cause actual revenue to vary from the estimate. The estimated property tax revenue amount generated by the rate of .002517 in the FY2011 budget was \$6,445,912. The certified tax rate for Tax Year 2012 is .002586 and will generate a budget of \$6,437,173.

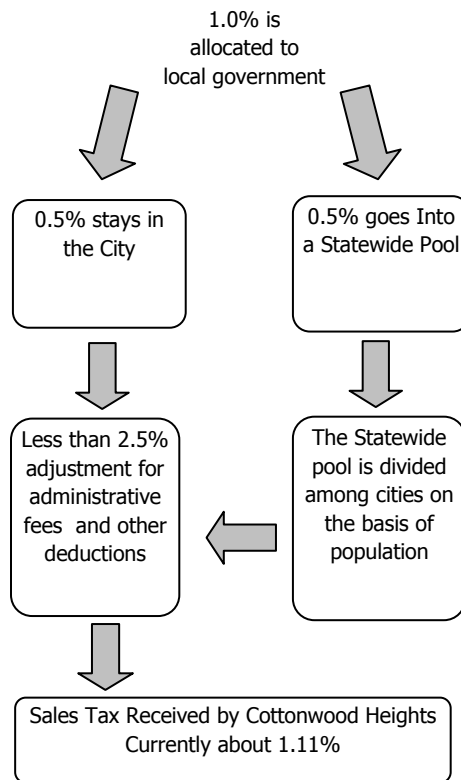
The city also collects a Motor Vehicle Fee, referred to as the "Fee-in-Lieu" of property tax on automobiles and light trucks. This fee is collected according to a state-wide fee schedule. In this budget the amount estimated is \$399,000. The amount of Motor Vehicle revenue available to all property tax collecting entities is determined by the number of automobiles and light trucks in the county and their age. The distribution of the amount to each entity in the county is determined by the proportion that each property tax is of the total property tax in the county. Information is not accurately available on either of these two factors that determine Cottonwood Heights' revenue from this source. Throughout the early history of the city, this revenue was approximately \$500,000 but since 2009 has been dropping each year. Several factors can and do influence the revenue received from Motor Vehicle Fees, such as new vehicle sales and newer vehicle renewals, and the total number of vehicles registered per household.

SALES TAX REVENUE

The following pie chart explains the distribution of total sales tax which is collected on most taxable sales within Cottonwood Heights. Of the total 6.85% collected by the State Tax Commission on sales within Cottonwood Heights, one percent goes to local government. Of this one percent, one half percent is paid to the City based on sales in the city and the other one half percent is paid into a state pool and then distributed to taxing entities based on population. Please see flow chart on page 44. Cottonwood Heights receives more from the state pool than is contributed to the pool from sales in the city. In FY2011, Cottonwood Heights collects approximately 1.11% of sales taxes within the city. This is 1.11% compared to 1.16% for FY2010. Cottonwood Heights percent of the total Utah population is declining therefore the amount of sales tax revenue received as a percent of that contributed to the pool is declining. Estimates of sales tax revenue are affected by many factors; sales in the city, sales in the state, and Cottonwood Heights' population as a percent of state population. From data gathered from the Utah State Tax Commission actual distributions of Sales and Use Taxes for 2009 declined 5.6% compared to 2008. Sales Tax distributions to all Cities and Towns state wide declined 6.6 % in 2009 as compared to 2008. The current Utah State Tax Commission data indicates that 2011 year to date statewide sales taxes have increased 3.5% over 2010. Statewide the trend is positive once again. However, Cottonwood Heights as a percent of the state population (the population factor) decreased from an average factor of 1.36% for 2008 to a factor of 1.33% for 2009, 1.18% for 2010, and 1.16% for 2011. The 2010 census data used to compare this percent indicates that it will adjust to 1.11% for 2012. Based on these trends, FY2010 sales tax revenue was projected at \$4.6 million, but was adjusted to \$4.16 million. Actual collections were \$4.6 million. FY2011 projection was set at \$3,900,000 and adjusted to \$4,183,617, and recent projections are for collections to be \$4,400,000 to 4,500,000. FY2012 sales tax revenue is projected conservatively at \$4.3 million. Sales tax revenue began to decrease in September 2008 and that decrease has slowed but not stopped since then. No one knows how long that will continue, but the consensus opinion among local economists seem to be that greater recovery will begin some time in calendar year 2011. The statewide sales tax trend for calendar year 2011 bears that out. The budget projection for 2012 anticipates the sales tax revenue in the city to slightly improve in the second half of fiscal year 2012.

6.85% is collected on all applicable sales in the city





*The 2.5% is the amount that the law allows the State Tax Commission to deduct for collection and administration. Note: The combined tax rate on food and food ingredients is 3% but the city's rate is still 1%.

OTHER INTERGOVERNMENTAL REVENUE

Other than taxes and fund balances, intergovernmental revenue is the remaining major funding source of the governmental fund budgets. Intergovernmental revenue (\$1,323,240) is 9.34% of total revenue. Included in the \$1,323,240 is a federal CDGB grant of \$139,740 and a state Liquor Fund allotment of \$45,000. The remaining \$1,138,500 is \$1,113,500 of estimated Class C road fund revenue used to finance maintenance/construction of streets including street lights and sidewalks, and \$25,000 anticipated from the State of Utah for support of the Crime Victims Advocate position. The \$1,113,500 is 7.86% of total revenue used to support governmental fund budgets. This revenue is Cottonwood Heights' share of the state taxes collected from the sale of motor fuels. Fifty percent of the amount distributed by the state to cities and counties is based on population and fifty percent is based on weighted road miles. The weighting is based on type of road surface. The first full year that Cottonwood Heights collected this revenue was 2006. In 2007, this revenue source decreased compared to 2006 because of a change in distribution timing which distributed thirteen months revenue into 2006. In 2008 this revenue source decreased approximately 2%. Even though there was a 1.49% increase in total distribution, less was received because of a decline in population as a percentage of total state population and a reduction in road miles. The reduction in road miles was caused by the removal of some private streets previously counted as city streets. The first eight months of 2009 revenue decreased 7.65% compared to the same period of 2008. For the same period state wide revenue decreased 1.28%. A new hold harmless feature in the distribution formula took \$22,855 from Cottonwood Heights and redistributed it to some counties and also Cottonwood Heights' population as a percentage of the State population continues to decline. The 2010 budget for class C

road fund revenue was projected to be \$1,189,500 a 3.43 % increase over 2009 based on a 5% increase in total amount distributed partly offset by a continuing decrease in the city's share of the distribution. This budget was subsequently reduced to \$931,366. Actual collections in 2010 were \$1,068,952. The FY2011 projection is \$1,000,000 and is expected to be collected. The FY2012 level based on the current trend is budgeted at \$1,113,500.

Other revenue estimates are based on a projection of recent past experience. Economic conditions have very dramatically reduced building permit, zoning and subdivision fees, and interest earnings. The 2012 budget is built on the assumption that the increases in building and construction economic conditions during the past year will continue.

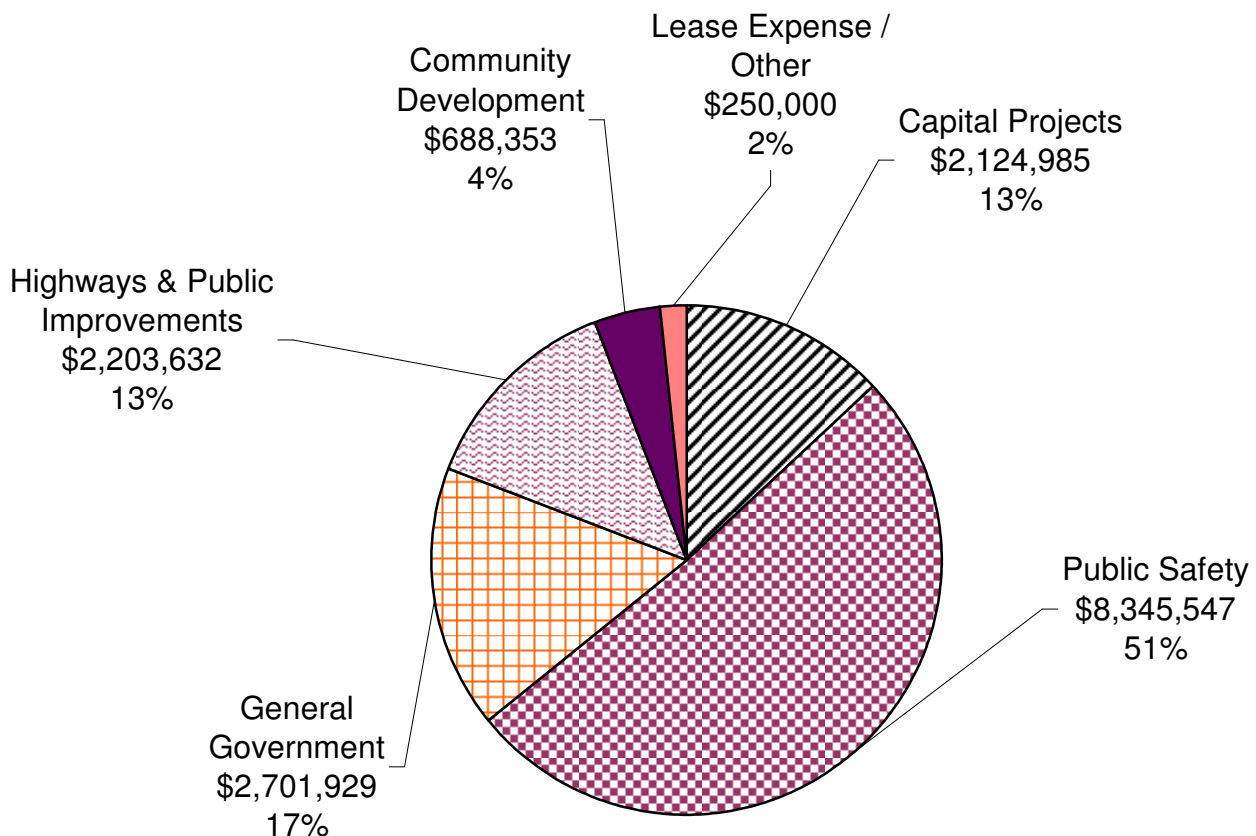
TOTAL EXPENDITURES AND OTHER USES FOR GOVERNMENTAL FUNDS

The following chart and pie graph summarize FY2012 total governmental fund expenditures

COTTONWOOD HEIGHTS FY2012 BUDGETED EXPENDITURES

<u>Description</u>	<u>Dollar Amount</u>	<u>Percentage</u>
Capital Projects	\$2,124,985	13.0%
Public Safety	8,345,547	51.2%
General Government	2,701,929	16.6%
Highways and Public Improvements	2,203,632	13.5%
Community & Economic Development	688,353	4.2%
Lease Expense / Other	250,000	1.5%
Total	<u>\$16,314,446</u>	<u>100.00%</u>

2012 TOTAL EXPENDITURES



GENERAL FUND EXPENDITURES

Economic conditions continue to make it necessary to refine and improve city services and curtail some services until the economy improves. The table below compares city staffing levels from its beginning to the staffing level planned for the 2012 budget. Staffing level in this chart is measured by daily full time equivalent (FTE). 1.00 FTE is an employee working eight hours per day and the count shown in the chart is the number of FTE's at the end of the fiscal year. The elected mayor and council are counted as one FTE each.

		COTTONWOOD HEIGHTS EMPLOYEE STAFFING LEVELS					
DEPARTMENT		2007	2008	2009	2010	2011	2012
		FTE	FTE	FTE	FTE	FTE	FTE
MAYOR & COUNCIL	GENERAL GOVERNMENT	5.00	5.00	5.00	5.00	5.00	5.00
CITY MANAGERS OFFICE	GENERAL GOVERNMENT	3.19	3.25	2.50	2.50	2.25	3.25
FINANCE	GENERAL GOVERNMENT	1.88	2.64	1.50	2.25	3.00	3.00
DATA PROCESSING	GENERAL GOVERNMENT	0.25	0.25	0.00	0.00	0.00	0.00
TREASURER/BUDGET OFFICER	GENERAL GOVERNMENT	0.91	0.96	0.63	0.63	0.00	0.00
ADMINISTRATIVE SERVICES	GENERAL GOVERNMENT	1.00	2.00	4.14	4.14	4.86	4.86
BUSINESS LICENSING	GENERAL GOVERNMENT	1.00	1.00	1.00	1.00	0.00	0.00
PLANNING	COMMUNITY & ECONOMIC DEVELOPMENT	4.50	4.50	4.50	3.15	4.00	4.54
PUBLIC WORKS	HIGHWAYS & PUBLIC IMPROVEMENTS	1.00	1.00	2.00	2.00	4.20	4.00
ORDINANCE ENFORCEMENT	PUBLIC SAFETY		3.00	2.00	2.00	2.00	2.00
POLICE	PUBLIC SAFETY		2.00	41.75	43.25	45.25	46.45
TOTAL EMPLOYEES		18.73	25.60	65.02	65.92	70.56	73.10

The planned position changes reflect long discussions to improve service, add efficiency, and allocate duties, while maintaining staff and where possible, reducing costs.

DEPARTMENT BY DEPARTMENT DESCRIPTION OF STAFFING CHANGES

City Manager's Office

The Information Systems Technician II position added during the last year will increase from half-time to three-quarter time because the workload has proven to be more than half-time can accommodate.

The Public Relations Specialist position will increase from half-time (although it was budgeted in 2011 at three-quarter time) to full-time. This position manages the newly enhanced city web site, Twitter and facebook, edits the articles that appear in the Cottonwood Heights section of the *Cottonwood/Holladay Journal*, deals with the City complaint/reply system, and will be involved in writing and obtaining grants.

An Emergency Management Administrative Assistant position at half-time will be added to assist the City Manager in emergency management operations.

Finance

There are no personnel changes in the Finance Department.

Administrative Services

There are no personnel changes in the Administrative Services Department.

Community and Economic Development

Two intern positions will be added.

The planning intern will:

- Research design standards for our Gateway Overlay including illustrations, pictures, design standards and concepts
- Demographics & City Information
- Bicycle & Pedestrian master plan studies

- Streamline applications & processes
- Scan files and current planning projects
- Research possible incentive zoning & new Planned Unit Development zoning
- General office functions

The GIS Intern will:

- Complete a structure address verification project that was started in 2009. Once all structure addresses have been verified we can move forward with confidence that all citizen locations within the city are valid and accurate. This data will be important for the creation of a city master address database to be used in verification of all other city address based processes. It will also be crucial in the response of a city or county wide disaster. Estimated 260 hours remain to complete the project.
- Complete the "heads up" digitizing and classification of building footprints within the city. This data will be used for general city GIS and other applications including emergency response activities. Estimated 170 hours remain to complete the project

Public Works

A part-time Intern position will be eliminated.

Police

One full time Police Officer position, specializing in prescription drug abuse, added.

GENERAL GOVERNMENT DEPARTMENT EXPENDITURE CHANGES

The following table compares the expenditures for services provided by the general government offices

SUMMARY OF GENERAL GOVERNMENT EXPENDITURES

	2011 Revised Budget Expenditures	2012 Budget Expenditures	Increase (Decrease)	Percent Increase (Decrease)
Legislative	\$804,785	\$700,913	(\$103,872)	-12.9%
Judicial	\$294,000	\$257,000	(\$37,000)	-12.6%
Executive & General Government	\$667,003	\$849,366	\$182,363	27.3%
Administrative Offices	\$809,306	\$894,650	\$85,344	10.5%
Total	\$2,575,094	\$2,701,929	\$126,835	4.9%

As one can see from the above table, total General Government expenditures are expected to increase \$126,835 or 4.9% in 2012. There are material changes between these two years in four areas of General Government.

Administrative Offices:

Increased by \$27,856 because of adjustments to the health insurance premiums.

Increased by \$14,076 because of compensation/COLA adjustments.

Increased by \$40,000 to contract with the Salt Lake County Clerks Office to conduct the local election.

A budget line item for drug testing, background checks, recruiting will be added.

A budget line item for employee performance recognition by department heads will be added.

A budget line item for department administrative consultants will be added: From time to time, administrative services has needs for specialists for background checks, interviewing, and testing; as well as coverage for the front counter. It is most cost effective to cover these needs by using specialists and having existing employees cover during vacations or other absences.

Additional training money – \$6,000: There will be increased training needed this year. \$1,000 for New Resident Information Packet.

Executive & General Government:

Increased by \$93,352 for the changes of the Public Relations Specialist, the Information Services Technician II, and the new Administrative Assistant for Emergency Management.

Increased by \$11,651 because of adjustments to the health insurance premiums.

Increased by \$5,431 because of compensation/COLA adjustments.

Decrease of \$17,000 for Bonuses/discretionary salary adjustments.

Increase by \$18,533 to implement the Information Technology Plan.

Increase by Items necessary to enhance the City's ability to provide emergency management effectively and efficiently, many of which will go in the emergency trailer:

Communications: \$8,000

CERT: \$1,000 (training, materials, backpacks)

Animal cages: \$1,000 stored in the animal shelters we contract with

Mobile credentialing machine, (badge maker): \$7,000

Increase by \$17,004 for City Hall rental per rental agreement.

Decrease by \$4,191 because of the elimination one time salary bonus budgeted in 2011.

The balance, and increase of \$32,222, is restoring funding cut during 2011 to cover budget overruns in other departments.

Information Technology was moved from Community and Economic Development, accounting for \$72,789 of adjustments and Information Technology increase by \$48,833 to complete implementation of the Information Technology plan.

Judicial:

Decreased by \$37,000 from the amended budget. The revenue and expenses are both anticipated to actual grow in FY2012, from the actual in FY2011.

Legislative:

Decreased by \$91,000 from eliminating funding for the Washington D.C. lobbyist.

PUBLIC SAFETY DEPARTMENT EXPENDITURE CHANGES

The Public Safety budget, which consists of the Police Department, contracted Fire services, and Ordinance Enforcement shows a \$264,648 increase compared to the FY2011 adjusted budget. The material changes explaining this difference follows:

Police:

Increased by \$6,353 because of legislatively mandated changes in retirement rates.

Increased by \$19,978 in compensation/COLA adjustments.

Increased by \$4,090 for an increase in the dental insurance premiums and \$253,795 for the increase in health insurance premiums.

Increased by \$69,716 to add 1.00 new Police Officer.
Decrease of \$23,478 of staffing changes during 2011.
Increased by \$39,600 for fuel price adjustments in Police and Ordinance Enforcement.
Increased by \$10,000 for vehicle maintenance in Ordinance Enforcement.
Decrease of \$60,000 from a Police Seizure Grant in 2011.

Fire:

Increased by \$70,345 in anticipated E911 revenue which is pass-through to the Salt Lake Valley Emergency Communications Center (VECC).
Adjusted contract amount of \$2,955,349 by reducing \$150,000 which is paid by Holladay City for their share of fire services paid through our contract with UFA.
Decreased by \$22,000 over 2011 amended budget and established an annual budget for fire hydrant repair and maintenance, which is provided through the Salt Lake City Public Utilities Department.

HIGHWAYS AND PUBLIC IMPROVEMENTS DEPARTMENT EXPENDITURE CHANGES

The Highways and Public Improvements budget, which consists of Public Works, Impact Fee Programs, and Class C Road Funds Program, shows a \$16,401 increase compared to the FY2011 adjusted budget. The material changes explaining this difference follows:

Public Works:

Increased by \$18,322 because of adjustments to the health insurance premiums.
Increased by \$5,389 because of compensation/COLA adjustments.
Increase of \$36,945 to restore funding of contractual engineering services which was moved to other budgets in 2011.
Increase of \$97,400 for increasing park maintenance expenses because of additional Park property added by the City.
Increase of \$15,000 for enhanced street sweeping budget, shifted from Class C.
Increase of \$20,000 for additional power costs anticipated for Parks.
Decrease \$123,940 for a shift in one time costs for additional maintenance items in FY2011.

Impact Fee Programs:

Increase of \$5,000 from anticipated program fees

Class C Road Program:

Decrease of \$15,000 which was moved to Public Works.
Decrease of \$74,771 to the amount increased in 2011 for the public works maintenance contract with Salt Lake County Public Works.

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT EXPENDITURE CHANGES

The Community and Economic Development shows a \$70,724 increase compared to the FY2011 adjusted budget. The material changes explaining this difference follows:

Planning and Zoning:

Increased by \$22,969 because of adjustments to the health insurance premiums.
Increased by \$6,604 because of compensation/COLA adjustments.
Increase of \$13,000 for two part time interns.

Increase of \$31,090 for contractual engineering services.

DEBT SERVICE/LEASE EXPENSE /OTHER AND TRANSFERS EXPENDITURE CHANGES

This debt service/Lease Expense budget shows a decrease of \$975: This decrease reflects the change in the scheduled lease payments for Police vehicles.

CAPITAL PROJECTS FUND EXPENDITURES

There are two very specific long term planning processes providing information for the development of the capital expenditures included in this budget. In February, 2006, the City Council formally adopted the city's current Transportation Capital Facilities and Storm Water Capital Facilities Plans. These plans reflect the outcomes of studies conducted by independent engineers, of the City's existing transportation and storm water infrastructure and their recommendations regarding needed maintenance and improvements.

The Transportation Plan evaluated the condition and identified the need for improvements to all facets of transportation infrastructure including streets, sidewalks, street lights, bridges, pavement management, and related rehabilitation. This plan classifies needed improvements into two categories: 1) those needed in the next four years, (2007-10) and 2) those needed in the years 2011-2030. To accomplish this plan the city will need to budget \$1.5 to \$1.75 million each year for the five years following the plans adoption. Projected costs beyond five years are too uncertain to be useful. Included on the list of Capital Project Fund budgeted expenditures for FY2012 are \$711,000 budgeted for these expenditures.

The Storm Water Plan identified and classified needed capital projects into three categories; 1) those needed in the next five years (2007-11) ; 2) those needed in the next ten years (through 2016); and 3) those not needed soon, but should be planned long range. To accomplish this plan the City will need to budget \$550,000 to \$700,000 each year for the next ten years. Included on the list of Capital Project Fund budgeted expenditures, is \$782,485 budgeted for these expenditures in FY2012.

In addition to the \$1,493,485 of transportation and storm water projects mentioned previously is \$359,000 for the City's share of the next phase of the Big Cottonwood Trail project, and \$272,500 which is budgeted for emergency and small capital projects.

The General Fund will purchase small equipment and software, none of which is capitalized according to the city's capitalization policy. The Capital Project Fund projects are listed on page 85 and all of these projects are anticipated to have a one year timeline, meaning that they are all scheduled to be completed within one year. All of these projects budgeted in FY2012 are routine and none of them will impact operating expenditures in any material way. The city has no non-routine capital projects for FY2012. Some of these budgeted "projects" are activities conducted through the year such as "Street Lighting Program" where the budget is used throughout the year to replace and add street lights.

FUND BALANCES

Utah Code Section 10-6-116 restricts the General Fund Balance from being used as a source to finance future expenditures unless the balance exceeds 5% of current (2012) year total revenue. General Fund Balance may be accumulated until it exceeds 18% of total revenue and then the amount in excess of 18% must be appropriated to finance expenditures. City financial policy (**Fund Balance Policy**) provides for the city to accumulate the fund balance over several years until it reaches 6% of total revenue and to use any fund balance in excess of 6% to finance future expenditures. At the end of FY2010 the 6% fund balance is equal to \$811,287. Of the total in excess of 6% of revenue (\$1,014,558), \$392,467 has been budgeted as a source of funds to finance the FY2011 budget. The FY2012 budget anticipates appropriating \$663,613 of the FY2010 remaining fund balance to finance some of the General Transfer to the Capital Improvements Fund.

In the Capital Projects Fund any unspent appropriations lapse into the ending fund balance and are re-budgeted in the succeeding year to complete projects.

EMPLOYEE BENEFITS FUND

Personnel policies allow employees to accrue amounts of paid time off (PTO) a proportion of which will eventually vest and be paid to the employee upon retirement or separation from employment. The city council desires to accumulate a fund as these benefits are earned by employees that will assure that there are funds available to satisfy this accrued obligation when it is due. Accordingly there has been created an Employee Benefits Fund (an Internal Service Fund) to which the General Fund will make payments as the PTO is accrued each year. This Employee Benefits Fund will accumulate the funds necessary to pay the PTO obligation when it is due. Included in this document is a budget for the Employee Benefits Fund. Utah law does not require that this budget be formally adopted.

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	2011 Revised Budget	2012 Adjustments	2012 BUDGET
REVENUE			
TAXES			
Property Taxes	6,500,000	37,173	6,537,173
General Sales & Use Taxes	4,183,617	116,383	4,300,000
Emergency Services Tele Chg	256,000	44,000	300,000
MV Fee-In-Lieu of Personal Property Tax	490,951	-91,951	399,000
Franchise Taxes	254,000	10,000	264,000
Transient Room Tax	18,000	12,000	30,000
Penalty and Interest			
TOTAL TAXES	11,702,568	127,605	11,830,173
LICENSES AND PERMITS			
Commercial Business License Administration Fees	250,000	-30,000	220,000
Building Structures and Equipment	233,910	-13,910	220,000
Animal Licenses	6,000	3,000	9,000
Road Cut Permits & Fees	60,000		60,000
TOTAL LICENSES AND PERMITS	549,910	-40,910	509,000
INTERGOVERNMENTAL REVENUE			
Federal Government Grant - CDBG	143,400	-3,660	139,740
Homeland Security Grant	22,423	-22,423	
Asset Forfeitures			
Justice Assistance Grant	13,644	-13,644	
Crime Victim Assistance Grant	33,002	-8,002	25,000
Highway Safety DUI Grant	22,477	-22,477	
State Shared - Class C Road Funds	1,000,000	113,500	1,113,500
State Shared - Liquor Fund Allotment	40,000	5,000	45,000
Local Governments Grants	19,001	-19,001	
Local Operating Grants	9,567	-9,567	
ZAAP Grant - Arts Council	5,144	-5,144	
TOTAL INTERGOVERNMENTAL	1,308,658	14,583	1,323,240
CHARGES FOR SERVICES			
Zoning and Subdivision Services	66,000	4,000	70,000
Plan Check fees	50,000	-20,000	30,000
Maps and Publications Sales	500		500
TOTAL CHARGES FOR SERVICES	116,500	-16,000	100,500

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	2011 Revised Budget	2012 Adjustments	2012 BUDGET
FINES AND FORFEITURES			
Court Fines	429,000	21,000	450,000
Forfeiture of Performance Bonds			
TOTAL FINES AND FORFEITURES	429,000	21,000	450,000
MISCELLANEOUS REVENUE			
Interest Revenues	15,000	-1,000	14,000
Total Interest Income	15,000	-1,000	14,000
Accident Report Fees	5,000		5,000
Sundry Revenues	22,000	-673	21,327
Total Sundry and Miscellaneous	27,000	-673	26,327
TOTAL MISCELLANEOUS REVENUE	42,000	-1,673	40,327
TOTAL REVENUE	14,148,637	104,605	14,253,240
OTHER SOURCES			
Beginning Balances			
Beginning Fund Balance Appropriated	129,196	534,417	663,613
Asset Forfeiture Account Fund Balance Appropriated	60,000	-60,000	
Class C Road Funds Beginning Balance Appropriated	203,271	-203,271	
Total Appropriated Fund Balance	392,467	271,146	663,613
Proceeds from Capital Leases*			
Proceeds from Capital Leases			
Total Bonding/Lease Proceeds			
Impact Fees-Current Year Collections			
Impact Fees - Storm Water	20,000		20,000
Impact Fees - Transportation	20,000	5,000	25,000
Total Impact Fees	40,000	5,000	45,000
TOTAL OTHER SOURCES	432,467	276,146	708,613
TOTAL REVENUE AND OTHER SOURCES AVAILABLE	14,581,105	380,751	14,961,853

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
EXPENDITURES:				
GENERAL GOVERNMENT				
LEGISLATIVE				
Mayor and City Council				
Salaries and Wages	5.00	73,312		
Miscellaneous adjustments / categorization			977	
Compensation adjustments			1,114	
				75,403
Benefits		17,828		
Miscellaneous adjustments / categorization			282	
Compensation adjustments benefits			255	
Legislative mandated retirement rate increase			297	
				18,662
Materials and Supplies		26,728		
Miscellaneous adjustments / categorization				
				26,728
Charges for Services		555,830		
Miscellaneous adjustments / categorization			-93,660	
				462,170
Total Mayor and City Council	5.00	673,698	-90,735	582,963
Planning Commission				
Materials and Supplies	0.00	2,750		
Miscellaneous adjustments / categorization				
				2,750
Charges for Services		7,200		
Miscellaneous adjustments / categorization				
				7,200
Total Planning Commission	0.00	9,950		9,950
Legislative Committees and Special Bodies				
Materials and Supplies	0.00	800		
Add Volunteer recognition event			12,000	
				12,800
Charges for Services		120,338		
Miscellaneous adjustments / categorization			-25,138	
				95,200
Total Legislative Committees and Special Bodies	0.00	121,138	-13,138	108,000
TOTAL LEGISLATIVE	5.00	804,786	-103,873	700,913

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
JUDICIAL				
Court, Prosecutor and Defender	0.00			
Charges for Services		294,000		
Maintain service level			-37,000	
TOTAL JUDICIAL	0.00	294,000	-37,000	257,000
EXECUTIVE AND GENERAL				
City Manager	2.00			
Salaries and Wages		185,524		
Miscellaneous adjustments / categorization			10,594	
Compensation adjustments			2,532	
Citywide discretionary compensation			-17,000	
Public Relations Specislist to full time	0.50		20,598	
IS Specialist to 3/4 time	0.25		15,383	
Administrative Assistant-emergency management new part time	0.50		30,085	
				247,716
Benefits		68,720		
Miscellaneous adjustments / categorization			1,968	
Compensation adjustments benefits			931	
Legislative mandated retirement rate increase			411	
Insurance rates			11,651	
Public Relations Specislist to full time			16,965	
IS Specialist to 3/4 time			3,436	
Administrative Assistant-emergency management new part time			6,885	
				110,967
Materials and Supples		57,365		
Miscellaneous adjustments / categorization				57,365
Charges for Services		256,355		
Miscellaneous adjustments / categorization			18,065	
Restore one time cuts from adopted budget			17,004	
City Hall lease				291,424
Capital Outlay		25,365		
Miscellaneous adjustments / categorization			-5,093	
				20,272
Total City Manager	3.25	593,329	134,415	727,744

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
Information Technology (Data Processing)	0.00			
Materials and Supplies		36,156		
Miscellaneous adjustments / categorization			-14,885	
Computer software/hardware plan implementation			59,851	
				81,122
Charges for Services		37,518		
Miscellaneous adjustments / categorization			2,982	
				40,500
Total Information Technology (data processing)	0.00	73,674	47,948	121,622
TOTAL EXECUTIVE	3.25	667,003	182,363	849,366

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
ADMINISTRATIVE OFFICES				
Finance (includes treasurer's office)	3.00			
Salaries and Wages		211,922		
Miscellaneous adjustments / categorization			2,721	
Compensation adjustments			3,106	
				217,749
Benefits		76,887		
Miscellaneous adjustments / categorization			581	
Compensation adjustments benefits			648	
Legislative mandated retirement rate increase			479	
Insurance rates			3,444	
				82,039
Charges for Services		9,760		
Miscellaneous adjustments / categorization				
Training and seminars			5,000	
				14,760
Total Finance	3.00	298,569	15,979	314,548
City Attorney	0.00			
Charges for Services		199,515		
Miscellaneous adjustments / categorization				
Outside professional research/support to \$15K level			860	
				200,375
Total Attorney	0.00	199,515	860	200,375

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
ADMINISTRATIVE OFFICES (CONT'D)				
Administrative Services (includes Business Lic)	4.86			
Salaries and Wages		209,649		
Miscellaneous adjustments / categorization			2,708	
Compensation adjustments			3,091	
				215,448
Benefits		71,088		
Miscellaneous adjustments / categorization			1,347	
Compensation adjustments benefits			648	
Legislative mandated retirement rate increase			717	
Insurance rates			15,539	
				89,339
Materials and Supplies		2,740		
Miscellaneous adjustments / categorization				
				2,740
Charges for Services		27,745		
Miscellaneous adjustments / categorization			-5,045	
Administrative consultants			5,000	
Training and seminars			1,000	
New resident information packet			1,000	
Employee incentives award program			2,500	
				32,200
Total Administrative Services	4.86	311,222	28,505	339,727
Elections				
Charges for Services	0.00			
Election contract with Salt Lake County			40,000	
				40,000
Total Elections	0.00		40,000	40,000
TOTAL ADMINISTRATIVE OFFICES	7.86	809,306	85,344	894,650
TOTAL GENERAL GOVERNMENT	16.11	2,575,095	126,834	2,701,929

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
PUBLIC SAFETY				
Police	45.45			
Salaries and Wages		2,547,652		
Miscellaneous adjustments / categorization			-12,489	
Compensation adjustments			19,978	
Police Officer-enhanced drug enforcement	1.00		41,196	
Sworn overtime adjustment for grant amendments			-30,996	
				2,565,341
Benefits		1,258,626		
Miscellaneous adjustments / categorization			455	
Compensation adjustments benefits			11,365	
Police Officer-enhanced drug enforcement			28,520	
Legislative mandated retirement rate increase			6,353	
Insurance rates			257,885	
				1,563,204
Materials and Supplies		286,372		
Miscellaneous adjustments / categorization			-1,562	
Gasoline, Diesel, Oil & Grease			35,600	
				320,410
Charges for Services		535,010		
Miscellaneous adjustments / categorization			-3,500	
Software maintenance			5,000	
Office lease			5,000	
Adjustment for grant amendments			-7,608	
				533,902
Capital Outlay		82,000		
Miscellaneous adjustments / categorization			4,000	
Police forfeiture equipment			-60,000	
Software upgrade			36,023	
				62,023
Other		2,000		
Miscellaneous adjustments / categorization				
Scholarship program amendments			-2,000	
Total Police	46.45	4,711,660	333,220	5,044,880

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
Fire	0.00			
Charges for Services		3,227,655		
Miscellaneous adjustments / categorization			-90,651	
Holladay City share of contract adjustment to fixed rate			18,345	
E911 revenue pass through to valley emergency communications			-22,000	
Fire hydrant repair and maintenance at \$28K level				3,133,349
Total Fire	0.00	3,227,655	-94,306	3,133,349
Ordinance Enforcement	2.00			
Salaries and Wages		88,399		
Miscellaneous adjustments / categorization			1,143	
Compensation adjustments			1,305	
				90,847
Benefits		32,685		
Miscellaneous adjustments / categorization			234	
Compensation adjustments benefits			294	
Legislative mandated retirement rate increase			178	
Insurance rates			7,580	
				40,971
Materials and Supples		6,300		
Gasoline, Diesel, Oil & Grease			14,000	
				20,300
Charges for Services		14,200		
Miscellaneous adjustments / categorization			1,000	
				15,200
Total Ordinance Enforcement	2.00	141,584	25,734	167,318
TOTAL PUBLIC SAFETY	48.45	8,080,899	264,648	8,345,547

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
HIGHWAYS AND PUBLIC IMPROVEMENTS				
Public Works (Non Class C)	4.00			
Salaries and Wages		175,445		
Miscellaneous adjustments / categorization			2,467	
Compensation adjustments			2,428	
				180,340
Benefits		73,135		
Miscellaneous adjustments / categorization			1,010	
Compensation adjustments benefits			494	
Legislative mandated retirement rate increase			568	
Insurance rates			18,989	
				94,196
Materials and Supplies		151,500		
Gasoline, Diesel, Oil & Grease			1,750	
Light and Power			20,000	
				173,250
Charges for Services		576,682		
Miscellaneous adjustments / categorization			-128,681	
Contracted engineering services			36,945	
Maintenance of grounds			97,400	
Street Sweeping			15,000	
				597,346
Total Public Works (Non Class C)	4.00	976,762	68,370	1,045,132
Impact Fee Program	0.00			
Capital Outlay		40,000		
Miscellaneous adjustments / categorization			5,000	
				45,000
Total Impact Fee Program	0.00	40,000	5,000	45,000
Class C Road Program	0.00			
Charges for Services		1,203,271		
Miscellaneous adjustments / categorization			-15,000	
SL County maintenance			-74,771	
				1,113,500
Total Class C Road Program	0.00	1,203,271	-89,771	1,113,500
TOTAL HIGHWAYS AND PUBLIC IMPROVEMENTS	4.00	2,220,033	-16,401	2,203,632

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
COMMUNITY AND ECONOMIC DEVELOPMENT				
Planning	4.00			
Salaries and Wages		199,413		
Miscellaneous adjustments / categorization			2,603	
Compensation adjustments			2,970	
Planning and GIS Intern added	0.54		12,241	
				217,227
Benefits		85,053		
Miscellaneous adjustments / categorization			486	
Compensation adjustments benefits			523	
Planning and GIS Intern added			759	
Legislative mandated retirement rate increase			782	
Insurance rates			23,340	
				110,943
Materials and Supplies		19,250		
Miscellaneous adjustments / categorization				19,250
Charges for Services		262,210		
Miscellaneous adjustments / categorization			31,090	
Engineering fees				293,300
Capital Outlay		4,070		
Miscellaneous adjustments / categorization			-4,070	
Total Planning	4.54	569,996	70,724	640,720
Economic Development		47,633		
Miscellaneous adjustments / categorization				47,633
Total Economic Development		47,633		47,633
TOTAL COMM. AND ECON. DEVELOPMENT	4.54	617,629	70,724	688,353

OPERATING AND CAPITAL BUDGET
GENERAL FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
LEASE EXPENSE	0.00			
Interest and Principal				
Debt Service Principal Payments		250,975		
Police vehicle lease			-975	
				250,000
TOTAL INTEREST AND PRINCIPAL	0.00	250,975	-975	250,000
TOTAL LEASE EXPENSE		250,975	-975	250,000
INTERGOVERNMENTAL EXPENDITURES	0.00			
Transfers				
Transfers to Capital Improvements Fund		836,474		
Adjustments for fy11			-836,474	
General fund transfer			72,392	
General fund surplus fund balance transfer			700,000	
				772,392
Total Transfers to Capital Improvements Fund	0.00	836,474	-64,082	772,392
GRAND TOTAL EXPENDITURES AND OTHER USES	73.10	14,581,104	380,751	14,961,853

OPERATING AND CAPITAL BUDGET
CAPITAL IMPROVEMENTS FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
CIP				
REVENUE				
Energy Efficiency Conservation BG		134,254	-134,254	
Interest Revenues		50,000		50,000
Contribution from General Fund		836,474	-64,082	772,392
Beg Capital Projects Fund Bal to be Appropriated		4,155,784	-4,155,784	
Capital Projects Fund Bal to be Appropriated		3,082,998	-1,780,405	1,302,593
TOTAL SOURCES		8,259,510	6,134,525	2,124,985
PROJECT EXPENDITURES				
Capital Project - Pavement Management		487,915	-47,915	440,000
Capital Projects - ADA Ramps		34,847	18,153	53,000
Ft Union Level Course		512,626	-512,626	
Ft Union at Union Park and Highland Dr Intersection Improvement		11,945	-11,945	
Traffic Calming Project		77,135	-27,135	50,000
Timberline Trail Head		2,900	-2,900	
Capital Projects - Storm Drain Improvements		79,235	-79,235	
Reindeer Drive Storm Drain Improvements		1,800	-1,800	
Cross Gutter Replacements		28,563	9,437	38,000
Big Cottonwood Canyon Trail		107,969	251,031	359,000
Traffic Signal Upgrades		30,000		30,000
Street Lights - Capital Projects		50,000		50,000
Danish Road Capital Project		4,124	146,842	150,966
Storm Water Plan update		29,295	-14,295	15,000
Sidewalk Replacement-50/50 program		50,000		50,000
EECBG Milne Dr/Danville Dr/Deer Cr Dr/Timberline Dr Street Lighting		20,000	-20,000	
EECBG Park Center Dr Lighting		127,230	-127,230	
Union Park Gateway Study		10,000	-10,000	
Highland Drive Landscaping		47,000	-47,000	
City Center and Parks		4,479,251	-4,479,251	
Old Mill Pond Wall (Fence)		49,155	-49,155	
Public Works Site		340,175	-340,175	
Safe Routes to School		42,033	-42,033	
Prospector Trail Head		29,951	-29,951	
Brighton Way Storm Drain		1,725	-1,725	
Deville Dr Storm Drain		13,408	-13,408	
Butler Hills Curb & Gutter		34,564	-34,564	
East Jordan Canal		15,030	384,970	400,000
Traffic Calming-Rolling Knolls area		16,744	-16,744	
7200 S.Sidewalk		1,313	-1,313	
EECBG Bouchelle Dr Lighting		27,323	-27,323	
EECBG Staker Way Lighting		9,053	-9,053	
EECBG 1300 E. Lighting		107,192	-107,192	
2300 E. Storm Drain		710	215,809	216,519
Neighborhood Issues Capital Improvements			100,000	100,000
Miscellaneous Small Capital Projects		76,705	95,795	172,500
TOTAL USES		6,956,917	-4,831,932	2,124,985

OPERATING AND CAPITAL BUDGET
EMPLOYEE BENEFITS FUND SUMMARY OF KEY CHANGES

Description	FTE	2011 Revised Budget	2012 Adjustments	2012 BUDGET
EMPLOYEE BENEFITS FUND				
REVENUE				
Charges for Employee Benefits		103,900	471	104,371
Interest Revenue		2,500	-1,600	900
TOTAL REVENUE		106,400	-1,129	105,271
EXPENDITURES				
Employee Benefits		106,400	-1,129	105,271
TOTAL EXPENSE		106,400	-1,129	105,271
NET ASSETS				
Net Assets Beginning		171,215		277,615
<i>Net Assets Ending</i>		277,615		382,886
Expected Current Year-end Liability Balance		277,615		382,886

POLICIES AND PROCESSES

FINANCIAL POLICIES AND GOALS

The goal the city hopes to achieve through the implementation of these policies is to demonstrate to citizens and other interested parties that the city takes seriously the responsibility to carefully account for public funds, to wisely manage finances and to plan adequate funding of services desired by our citizens. The watchwords of our financial management include integrity, prudence, stewardship, planning, accountability, and full disclosure.

1. Operating Budget Policies

- The budget for each governmental fund will be balanced, which means appropriations will not exceed estimated expendable revenue.
- The city will cover current expenditures with current revenues. The city will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures.
- The budget will provide for adequate maintenance of capital facilities and for the orderly replacement of equipment.
- The city will maintain an interactive system of checking budget balances prior to making spending commitments.
- The city will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible the city will integrate performance measurement and productivity indicators with the budget.

2. Capital Projects Budget Policies

- The city will develop and administer a five year plan for capital projects and informally update it annually or track compliance to plan annually.
- The city will enact an annual capital budget calculated to meet the multi-year Capital Improvement Plan.
- The city will coordinate development of the capital project budget with the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budgets.
- The city will prioritize maintenance of all assets at a level adequate to protect the city's capital investment and to minimize future maintenance and replacement costs.
- The estimated cost and potential funding sources for each capital project proposal will be identified before it is submitted to the Mayor and City Council for approval.
- The city will identify the least costly financing method for all new capital projects.

3. Debt Management Policies

- The city will confine long-term borrowing to capital projects and purchases of equipment.
- When the city finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The city will not use long-term debt for current operations.
- The city will meet all debt service obligations when due.
- The city will retire tax and revenue anticipation debt annually.

4. Revenue Estimation Policies

- The city budget official will estimate annual revenues by an objective, analytical process. The city will not include revenue in the budget that cannot be verified with documentation of its source and amount.

5. Fund Balance Policy

- In order to maintain and protect the long term financial capacity of the city, total fund balance in the General Fund will be built up over several years to achieve a balance of 6% of total General Fund expenditures and, once achieved, be maintained at a level no lower than 6%.

6. Accounting, Auditing, and Financial Reporting Policies

- The accounting system will report financial information on a basis consistent with Generally Accepted Accounting Principals.
- Regular monthly and annual financial reports will present a summary of financial activity to the city council and citizens.
- The City will contract with an independent certified public accounting firm to perform an annual audit; and will publicly issue their opinion on the city's financial statements, after preliminary presentation to the City Audit Committee.

FUND BALANCE

The City reports the difference between assets and liabilities in governmental funds as fund balance and further segregates fund balance as nonspendable, restricted, committed, assigned and unassigned. Unassigned fund balance in governmental funds is the City's measure of current available financial resources.

BASIS OF MEASURING AVAILABLE REVENUE AND EXPENDITURES

GOVERNMENTAL FUNDS

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis of accounting. The city recognizes revenue and expenditures for both budgeting and audited financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis, and when these exceptions are considered the budgetary basis for the governmental fund is called the Modified Accrual Basis of Accounting. The exceptions to the accrual basis are as follows:

REVENUE

The City includes in available revenue only revenue that will be collected in cash within ninety days following the close of the fiscal year, if it was recognizable as of fiscal year end, and in the case of property tax revenue only revenue that will be collected within 60 days of the close of the fiscal year.

EXPENDITURES

The City includes Interest on long term debt as an expenditure in the year it is payable. Also, payments that will not be made within one year following the close of the fiscal year are not included in expenditures because of the current resources focus of these governmental funds.

The City does not include depreciation of its long term physical assets used in activities of the governmental funds as an expenditure of the funds. Purchases of long term physical assets are included as budgeted expenditures in the year purchased.

PROPRIETARY FUND

In its proprietary fund, the Employee Benefits Fund (an Internal Service Fund) the city's budget measurement basis is accrual with no modifications.

DEBT AND DEBT LIMITS

The city's debt limit is 4% of the fair market value of its taxable property and is estimated to be \$166.37 million.

On June 30, 2010 the city had the following long term debt:

• Capital Lease for Police Fleet	\$ 664,898
• Fully funded employee benefits payable: (payable from the Employee Benefit Fund)	<u>\$ 171,215</u>
Total	\$ 836,113

In July of 2010 the City entered into a second Long-term Capital lease to procure the police fleet. The total debt service including interest for this lease is \$41,276.78. Payments are due on July 22, 2011 and on July 22, 2012. The City has a contract with the vendor who sold the fleet to the city that requires the vendor at the City's option to repurchase the fleet for \$746,953.06 on or before July 22, 2012 thus paying the debt in full.

Cash is accumulated and available to pay the employee benefits payable in the Employee Benefit Fund (an Internal Service Fund).

FUND STRUCTURE AND SYSTEM OF CLASSIFYING REVENUE AND EXPENDITURES

FUND STRUCTURE

All of the financial activity of the city is segregated into various funds. A fund is a fiscal and accounting entity; it is in substance an accounting segregation of financial resources each with cash and other assets, liabilities, and residual equity or balance. Generally Accepted Accounting Principles (GAAP) and the State Auditors Office have defined and classified funds used by all governments in the state. The city follows these fund definitions and have funds classified in two of the three standard categories; those two categories are called Governmental Funds and Proprietary Funds. The General Fund and the Capital Projects Fund are Governmental Funds and the Employee Benefit Fund (An Internal Service Fund) is a Proprietary Fund.

The General Fund accounts for resources that are not required to be accounted for in any other fund. This fund accounts for the resources used to finance the daily operations of the city, including federal and state grants. Expenditures from this fund must be legally appropriated through the budget process annually.

The Capital Projects Fund accounts for resources used to renew, replace, and build new capital facilities and infrastructure in the City. Expenditures from this fund must be legally appropriated through the budget process.

The Employee Benefits Fund (An Internal Service Fund) is used to accumulate funds to pay for post employment benefits coming due to employees in future years. The City Council is not legally required to formally approve appropriations in this fund.

SYSTEM OF CLASSIFYING REVENUE AND EXPENDITURES

Revenues of the city are classified by fund, source, organizational unit, and program. Revenue is grouped into six divisions: Taxes, Licenses and Permits, Intergovernmental, Charges for Services, Fines and Forfeitures, and Miscellaneous. Expenditures are classified by fund, function or purpose, object or character, and program.

Capital expenditures are expenditures for capital assets. Capital assets consist of land, improvements to land, easements, buildings and improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations or provided to citizens and that have initial useful lives extending beyond a single reporting period. Capital expenditures may be made in either the General Fund or the Capital Projects Fund.

MISSION STATEMENT AND FY2012 GOALS

Mission Statement

The elected and appointed officials of Cottonwood Heights are committed to creating the best city in Utah in which to live, work, recreate and do business. The city is a well-maintained, safe, family-friendly community that embraces the natural beauty and open space of its surroundings.

The mission of Cottonwood Heights is: **"To maximize the quality of life for residents and facilitate the opportunity for success of compatible businesses in the city."** This mission is accomplished by:

- Promoting open, responsive and participatory governance
- Improving the quality, effectiveness, availability and efficiency of governmental services
- Analyzing new ideas and encouraging creativity and innovation
- Managing tax dollars through responsible budgeting
- Encouraging citizen involvement
- Espousing professionalism, integrity and ethical actions on the part of elected and appointed officials, employees, and volunteers

Cottonwood Heights' City Goals

FISCAL 2011-12

Cottonwood Heights is governed under a Council/Manager form of government, as defined by Utah State Statute. The legislative body (City Council) consists of five members, one of which is the Mayor who is the Chairperson of the council. The Council has selected a City Manager who is given specific statutory responsibilities for the day to day administration of the city and to implement city policy as determined by the City Council.

In an effort to maximize the ability of both the City Council and the City Manager to effectively perform their statutory responsibilities, it has become a Cottonwood Heights' tradition for both entities, along with selected members of the City Manager's cabinet, to participate in a planning retreat for the purpose of setting goals on which to focus for the coming budget year which begins each year on July 1st. The results of the February, 2011 retreat are summarized in the following list of general goals for FY2012, and more specific sub-objectives listed as bulleted items under each goal. These goals serve as the foundation for preparing the budget for the fiscal year.

The **Cottonwood Heights' City Goals for 2011-12** are as follows:

1 Customer Service (internal and external):

- *All departments are to be customer oriented*
- *Provide customer service training to staff*
- *Budget for an employee incentive program that rewards good customer service*

- *Facilitate annexations*
- *Refine feasibility study for delivery of public works and analyze and produce other alternatives*

2 Communications:

- *Increase communication level with citizens including emergency communications through the Valley Journal News, city website, social media (facebook, twitter), and complaint/comment tracking system by adding additional personnel*
- *Continue to strengthen businesses with communication in the police department and business licensing division*
- *Enhance information systems through a plan for Server redundancy, over several years*

3. Emergency Preparedness:

- *Emergency Communications Plan for weather events*
- *Rewritten Emergency Plan to be adopted*
- *Explore hiring emergency preparedness personnel*

4. Continue to focus on:

- *Noticing residents of all meetings and work in the public right of way, etc.*
- *Focus on utilization of closed schools property*
- *Appropriate yearly funding for a city center*
- *Partnerships with other entities including:*
 - *Canyons School District*
 - *Explore opportunity to partner for community arts when Butler Middle School is rebuilt*
 - *Continue school banners under established guidelines*
 - *Cottonwood Heights Parks and Recreations Service Area*
 - *Community Events*
- *Police mission statement rewritten*
- *General policies and procedures for all city volunteer committees*

5. Planning:

- *Evaluate implementing the Olene Walker Low Income Housing Plan within the City*
- *Assessment of General Plan to see which elements need to be reviewed and updated*
- *Analyze census data as it becomes available and apply analysis as needed*

ACCOMPLISHMENTS

The major budget-related accomplishments by Cottonwood Heights for six and one-half years since incorporation are as follows:

- Maintained an enhanced level of municipal services throughout the city
- Developed a Cottonwood Heights general plan and amended Zoning Ordinances to facilitate that plan
- Developed and adopted a plan for construction and maintenance of transportation capital facilities
- Developed and adopted a plan for construction and maintenance of storm water capital facilities
- Exited the Salt Lake Valley Fire District and joined the Unified Fire Authority as a member city saving of over \$1,000,000 annually in tax dollar expenditures
- Led and coordinated the effort to raise from private sources and distribute over \$1.2 million in cash, mortgage relief, and other humanitarian services in helping relocate the residents of the closed Meadows Mobile Home Park
- Implementation of a new Ordinance Enforcement Department which includes animal control
- Implementation of a new Geographic Information System (GIS) Service
- Held the city's first and second municipal election since incorporation. The second, in 2009 resulted in two new city council members
- Participated with other cities on the east side of the Jordan School District in the creation of the new Canyons School District
- Studied and revised business license fees
- Acquired part of the property needed for a city center and began developing the city center plan
- Implemented a joint venture with Holladay city to provide justice court services for Cottonwood Heights citizens beginning in the 2008 fiscal year
- Revitalized many street and monument landscape areas throughout the city.
- Improved communication with citizens by improving the web page, expanding the Cottonwood Heights insert in the *Cottonwood/Holladay Journal*, use of communication poles and banners, facebook, and twitter
- Improved over 2.77 million square feet of street pavement with overlays (including Ft. Union), slurry seals, chip seals and Reclaimite in FY2011
- Completed many street and sidewalk safety improvement projects including installation of traffic calming devices, new street signs on all major intersections, over 30 ADA ramps, and removal of over 5,000 trip hazards
- The City has made significant progress in the development and construction of the Big Cottonwood Canyon Trail. Over fifty percent of the trail has been completed.
- Cottonwood Heights and Salt Lake County jointly worked to acquire 5.67 acres of property which has been developed by the City into the Prospector Ridge/Timberline Trailhead. The County Contributed \$3.4 Million to the purchase of the land
- Implemented new generation integrated financial management system
- Appointed an Architecture Review Commission
- Held many successful community events such as Butlerville Days, City Birthday Celebration, Easter Egg Hunts, Relay for Life, Meet the Candidates, Emergency Fair, District Town Meetings, Election Issues Forums, Bark in the Park, Public Safety Fair and joined Cottonwood Heights Recreation Center to sponsor the Thanksgiving Day Run, a Tennis Tournament, and Summer outdoor movies (Movies in the Park)
- Made significant improvements to information system infrastructure

- Issued 545 Building permits in FY2006, 560 in FY2007, 406 in FY2008 384 in FY2009, 389 in FY2010
- Implemented a new Cottonwood Heights Police Department effective September 1, 2008 staffed with 34 officers and 5 civilians initially
- Enhanced City Emergency Planning by:
 - Buying and equipping a CERT trailer
 - Buying 2 air wave frequencies
 - Buying 70 radios
 - Installed and tested an EOC radio in the City Offices and one off site
 - Participated in numerous preparedness fairs in the community
 - Qualified for and received a federal NET guard grant
 - Purchased and deployed new traffic control trailer increasing City's ability to respond to emergencies and provide traffic control
- Completed bridge rehabilitation on Creek Road at 2700 east improving bridge stability and extending useful life of structure
- Entered into cost saving partnership with the cities of Holladay and Taylorsville to provide street sweeping
- Have deployed 3 additional speed radar signs and purchase two additional mobile radar trailers to assist in traffic calming
- Actively sponsored or promoted 6-10 pieces of legislation to make possible better use of financial resources, formalize the incorporation, improve education and preserve open space
- Through fiscal year 2010 have received nearly \$6,000,000 in Federal, State and Local grant money to supplement the city budget
- Planned the Big Cottonwood Trail and Old Mill Pond urban fishery and obtained grants to pay for part of their construction
- Funded completion of and took ownership of Golden Hills Park
- Opened Timberline Trailhead – first phase of joint project with Salt Lake County Open Space and Parks fund
- Instrumental in securing almost \$4,000,000 in funding from Salt Lake County Zoo, Arts, and Parks (ZAP) tax to reconstruct the Cottonwood Heights Recreation Center ice skating facilities.
- Addressed traffic safety issues in the City through implementing traffic calming initiatives including:
 - Brighton Bump mitigation on Oak Creek Drive
 - Refuge island on Bengal Blvd. by the Skate Park
 - Installation of radar signs
 - New striping to narrow roads and slow traffic
 - Better signage
- Established a Youth City Council
- Established a Historical Committee
- Established an Arts Council: Held the first community play in 2010 when the community performed "Joseph and the Amazing Technicolor Dream Coat"
- Selected in 2007 by Money Magazine as a top 100 City in America for cities with population less than 75,000
- All American Cities finalist in 2011
- Collaboration with School District and Recreation District on rebuilding of Butler Middle School
- Added Mountview Park
- Created new website in 2011
- Uploaded financial information to State transparency website

- Received grant funds through the Utah Department of Transportation to continue next phase of the Big Cottonwood Trail system
- Best of State Awards presented to:
 - Mayor Cullimore – Best Elected State Official
 - Kevin Smith – Best Community Development Department
 - Gary Harmer – Best Appointed Municipal Official
 - Chief Robby Russo – Best Public Safety Official
 - Liane Stillman – Best Appointed Official
- 2009 recipient of the Federal Emergency Management Agency (FEMA) national award for Collaborative Preparedness Planning
- Member of the Year recognition from the Utah Housing Authority for our work on the Meadows Mobile Home Park.
- Utah Recreation Association Best Event Award for Bark in the Park
- National Footprinters organization recognized City Police Department officers Corbett Ford and Dan Bartlett as National Officers of the Year for their work on the Dr. Stack case.
- Recipient for four consecutive years of the Distinguished Budget Presentation Award from the Government Finance Officers Association for excellence in budgeting.

BUDGET DEVELOPMENT AND ADMINISTRATION PROCESS

The budget process began early in the current fiscal year. The Mayor and Council first identified needs and issues and alternative strategies to address the identified issues and needs. Simultaneously, the City Manager and Department Heads conducted the same analysis. The objective is to determine goals that will be used to prioritize the allocation of scarce resources throughout the budget process. The primary product is the development of the city goals for the coming fiscal year. Some of these goals are refinements of continuing goals and some are new and address current needs and issues. The goals were presented beginning on page 69. The following are tasks that must be completed during the last half of the City's fiscal year to develop and approve the budget document. The Council solicits public comment and input at the beginning of every business meeting, and when the budget is discussed it is an opportunity for citizen comment regarding the budget. Agendas notifying the public of such meetings are published throughout the community and on the city website where citizens may request agendas be sent to them automatically, by electronic means, before each meeting.

JANUARY/FEBRUARY

Goal setting and budget planning retreat held with the Mayor, City Council, City Manager and Department Directors.

Before the March 3rd city council meeting a review is conducted by the budget officer with the City Manager and Department Heads regarding the current fiscal year budget and their plans and budget estimates for the 2012 budget year. This also begins the final planning process for the capital expenditures portion of the new budget.

MARCH

Department directors and the City Manager meet weekly and refine the budget proposal.

APRIL

Department directors and the City Manager meet weekly and refine the budget proposal. In a work meeting on April 26th the Budget Officer meets with the City Council and presents the FY2012 proposed budget and the FY2011 amended budget.

MAY

In a business meeting on May 3rd the proposed budget is presented to the Mayor and City Council. The budget is adopted on May 10th as the tentative budget. They are asked to establish the time (May 24th at 7:00 PM) and place (Cottonwood Heights Council Chambers, 1265 Fort Union Blvd #300) for a public hearing prior to considering its adoption.

JUNE

Arranged to have published (at least seven days prior to the hearing date) in a daily newspaper, the notice of a public hearing to consider revising the current year budget and adopting the 2012 budget.

The tentative budget is on file at the city offices and on the city's web site for public inspection until the June 21st meeting, at which time the City Council adopts the final budget and sets the final property tax rate.

The Mayor and City Council passes a resolution adopting the budgets and sets the property tax rate for the 2011 calendar year which provides the revenue for the 2012 fiscal year budget.

BUDGET CONTROL AND MANAGEMENT

All appropriations in this budget are assigned to a staff member for control and management. The information system provides monthly reports used by each person assigned to an appropriation to know what has been charged to "their" budget and the balance available. Department heads may reallocate appropriations for their departments with the approval of the Budget Officer.

Appropriation changes between the various departments may be accomplished with the approval of the City Council. Any increase in total appropriations for each fund must be approved by the City Council after proper notice to the citizens and a public hearing.

DEPARTMENTS, DIVISIONS, AND PROGRAMS

Cottonwood Heights Capital Improvement Program				
Fiscal Year 2011-12 Projects				
	Project	Project Description	FY11-12 Budget	Operating Budget Impact
1	Pavement Maintenance	This project will construct major renovations or new construction on Fort Union Blvd. from 1700 E. to Union Park Avenue.	\$440,000	\$0
2	ADA Ramps	This project will construct American with Disabilities (ADA) pedestrian ramps throughout the City.	53,000	\$0
3	Traffic Calming	This project will complete various traffic calming devices and methods at various locations.	50,000	\$0
4	Cross Gutter Replacement	This project will complete various new and upgraded or replaced gutter improvements across roadways	38,000	\$0
5	Big Cottonwood Canyon Trail	This project will complete land purchases or easements necessary to complete phase III of the entire trail development. This funding leverages grant funding administered by the Utah Department of Transportation (UDOT). UDOT will manage and complete the construction of this project.	359,000	\$2,500 in trail maintenance annually
6	Traffic Signal Upgrades	This project will improve pedestrian signal arms and signals in strategic areas throughout the City.	30,000	\$0
7	Street Lighting Program	This project will update street lighting in various areas of the City.	50,000	\$500 of electricity purchases annually
8	Danish Road Project	This project will construct roadway widening and drainage improvement on Danish Road from Creek Road to Daneborg.	150,966	\$0
9	Storm Water Plan Update	This project will update the City's Storm Water Plan.	15,000	\$0
10	Sidewalk Replacement	This project will repair trip hazards throughout the City.	50,000	\$0
11	East Jordan Canal	This project will pipe an open canal from Fort Union Blvd. northeast to 1465 E. that is used for irrigation water.	400,000	\$0
12	2300 E. Storm Drain	This project will install drainage pipes and storm water inlets along 2300 East from Fort Union Blvd. north to 6710 South.	216,519	\$2,000 of emergency labor
13	Neighborhood Issues Capital Projects	This funding will allow the City Council to select projects that need funding because of an unforeseen problem brought to their attention.	100,000	\$0
14	Miscellaneous Small Projects	This project will fund small projects that are capital in nature.	172,500	\$0
		<i>TOTAL CAPITAL IMPROVEMENT PROJECTS</i>	<i>\$2,124,985</i>	

GENERAL GOVERNMENT DEPARTMENT

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
LEGISLATIVE DIVISION **MAYOR AND CITY COUNCIL**

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4111
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	5.00
SUB DEPARTMENT	Mayor and City Council	BUDGET: FY2011 Adopted	603,986.00
		FY2011 Amended	673,698.00
		FY2012 Budget	582,963.00
DIVISION	Legislative	Kelvyn H. Cullimore Jr.-Mayor Gordon M. Thomas-Council Member-1 st District J. Scott Bracken-Council Member-2 nd District Nicole Omer-Council Member-3 rd District Tee W. Tyler-Council Member 4 th District	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES: Chapter 2.10. Chapter 2.10.020—The city has adopted the council-manager form of government pursuant to UTAH CODE ANN. § 10-3-1201, *et seq.* The legislative branch of the city government is vested in a five (5) person city council, composed of four (4) council members and the mayor. See also COTTONWOOD HEIGHTS CODE OF ORDINANCE: Chapter 2.20 Elected Officers.

PURPOSE

The purpose of the Mayor and City Council is to act on behalf of the electorate as the legislative body of the City, who pass laws and regulations and determine overall policy direction on behalf of the City. The Mayor signs all contracts on behalf of the City. As a body they oversee the special events and committees.

PURPOSE STATEMENTS

The Mayor and City Council organization consists of the Mayor, who is elected at-large and four City Council members, who are elected from their respective Council District within the City.

In addition to representing the Council on City Events and the Audit Committees (which oversees the annual financial audit of the City), the Mayor also serves on the Board of Directors of the Unified Fire Authority (UFA), (the entity that provides fire protection and medical services for the City), currently serving as Finance Chair, as Chair of the Tourism, Recreation, Culture, and Convention facilities (TRCC) Advisory Committee of Salt Lake County, Past President of the Salt Lake County Council of Governments (COG) and member of the COG Public Works Committee, member of the Wasatch Front Regional Council Transportation Committee (Transcom TAC), and a member of the Mountain Transportation Executive Committee.

In addition to representing the Council on City Events and Emergency Committee, Council Member Thomas serves as a board member of the Valley Emergency Communications Center (VECC), (the organization that provides dispatch services for both UFA and CH Police), a member of the County Emergency Managers, the City liaison with the Association of City Councils, and serves as Mayor Pro Tem.

In addition to representing the Council on City Events and Butlerville Days Committee, Council Member Bracken serves as the advisor for the Youth City Council and as liaison to the Canyons School District.

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
LEGISLATIVE DIVISION
MAYOR AND CITY COUNCIL

In addition to representing the Council on City Events and Historic Committee, Council Member Tyler serves as the City liaison with the Mosquito Abatement District, the Cottonwood Heights Parks and Recreation Service Area, the Jordan River commission, the Utah League of Cities and Towns Legislative committee, and the Canyons Transit and Parking Committee.

In addition to representing the Council on City Events, Arts Council and Audit Committee (which oversees the annual financial audit of the City), Council Member Omer serves as the City liaison with the Salt Lake County Sanitation District (refuse collection)- currently serving as Chair of the Board, and the Salt Lake County Long Range Planning Committee (LRPC) Homeless subcommittee.

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
1. Promote and emphasize internal and external customer service	a. Each Division level department will develop goals to identify the plan to be customer oriented.	N.A.	N.A.	5 out of 5 goals developed	5 out of 5 goals developed	5 out of 5 goals developed
	b. All City staff will receive training in customer service.	N.A.	N.A.	100% of staff trained	100% of new employees will be trained within 3 months of start date	100% of staff trained
	c. Develop funded program for rewarding employees for exemplary customer service.	N.A.	N.A.	Develop program guidelines and implement	Fund incentives in budget and measure incentives provided	Evaluate program effectiveness and measure incentives provided
	d. Facilitate annexation movements into Cottonwood Heights.	Information provided 100% of the time when requested	Information provided 100% of the time when requested	Mayor/City Council and City Manager will attend meetings with citizens interested in annexation petitions	Information provided 100% of the time when requested	Information provided 100% of the time when requested
	e. Study methods for Public Works services delivery.	Fund study through CDBG funding	Feasibility Study completed	Refine and further analyze the completed study and develop alternatives	Implement approved alternatives	N.A.

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
LEGISLATIVE DIVISION **MAYOR AND CITY COUNCIL**

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
2. Provide effective clear communications to citizens, businesses, and employees	a. Increase communication level with citizens.	Utilize the COTTONWOOD/HOLLADAY JOURNAL as the lead method for communicating with the public by creatively selecting and presenting the material contained therein. 12 issues with 8 CH specific pages per issue	Utilize the COTTONWOOD/HOLLADAY JOURNAL as the lead method for communicating with the public by creatively selecting and presenting the material contained therein. 12 issues with 8 CH specific pages per issue	Expand part time Public Relations Specialist to full time who will, in addition to writing and editing articles in the COTTONWOOD/HOLLADAY JOURNAL coordinate the development of an enhanced website, utilize social media (Facebook & Twitter), and a new complaint & comment tracking system	Encourage the usage of identified methods of communicating and track the number of facebook and Twitter followers and evaluate the continued use of eight printed pages in the COTTONWOOD/HOLLADAY JOURNAL	Continue usage of identified methods of communicating
	b. Strengthen communication with the business community.	N.A.	N.A.	Develop plan for how to strengthen communication between the business community and 1)the police department and 2)the business licensing division	Work plan and measure results by capturing complaints / Comments from the business community	Work plan and measure results by capturing complaints / Comments from the business community
	c. Strengthen the city's emergency communication.	Citizen Corps met with more people attending than members And Emergency plan media releases equaled 15	Mobile communication (Net Guard) Van completed	Plan for redundancy in the IT server capabilities	Monitor and update IT servers and communication equipment and methods as necessary	Monitor and update IT servers and communication equipment and methods as necessary

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
LEGISLATIVE DIVISION **MAYOR AND CITY COUNCIL**

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
3. Place greater emphasis on Emergency Preparedness planning.	a. Create or update emergency preparedness plans	N.A.	Plans tested and exercised and one flooding event occurred which tested plan	Develop emergency communication plan for weather related events and rewrite / update and adopt overall emergency plan	Plans tested and exercised	Plans tested and exercised
	b. Continue the qualification of members of the City Council and staff personnel for NIMS certification.	2 ICS Certificates completed	5 ICS 100 certificates completed	Council, Mayor, and Dept Directors complete ICS 200 and 700 certificates	Council, Mayor, and Dept Directors complete ICS 300 certificate	Council, Mayor, and Dept Directors complete ICS 400 certificates
	c. Enhance emergency management personnel.	N.A.	N.A.	Explore hiring an emergency preparedness employee	N.A.	N.A.
4. Continue focus on programs and partnerships designed to enhance customer loyalty and satisfaction.	a. Resident notifications timely and accurately.	N/A	New notices about work in the public right of way have been created/ distributed 100% of the time and notices about public meetings advertised and some special notices sent to residents	Continue to enhance new notices about work in the public right of way for 100% of projects and notices about public meetings advertised and send special notices to residents as deemed appropriate	Refine and Repeat	Refine and Repeat
	b. Focus on maintaining vigilance in preserving open space associated with closed elementary schools.	Maintained contact with School District	Collaborated with School District on Mountview Park and Butler Middle School	Maintain contact with School District	Maintain contact with School District	Maintain contact with School District

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
LEGISLATIVE DIVISION
MAYOR AND CITY COUNCIL

			rebuild			
	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
4. Continue focus on programs and partnerships designed to enhance customer loyalty and satisfaction. (cont'd)	c. Partner with Canyons School District as practicable and work to coordinate matters of mutual interest.	Maintained contact with School District	Worked with District in student art banner program	Establish guidelines for and work with the School District participating in the student art banner hanging program and maintain vigilance in exploring and pursuing public community arts use of new Butler Middle School auditorium	Continue to work with the School District participating in the student art banner hanging program and maintain vigilance in exploring and pursuing public community arts use of new Butler Middle School auditorium	Continue to work with the School District participating in the student art banner hanging program and maintain vigilance in exploring and pursuing public community arts use of new Butler Middle School auditorium
	d. Work with Cottonwood Heights Recreation Center (CHRC) on projects of mutual benefit and interest to citizens and cooperate in identifying sources of funding for recreation related projects.	N/A	Monthly CH2 meetings with CHRC ongoing	Monthly CH2 meetings with CHRC ongoing	Monthly CH2 meetings with CHRC ongoing	Monthly CH2 meetings with CHRC ongoing
	e. Police department mission statement.	N/A	N/A	Rewrite mission statement relating to police services	N/A	N/A

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
LEGISLATIVE DIVISION **MAYOR AND CITY COUNCIL**

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
4. Continue focus on programs and partnerships designed to enhance customer loyalty and satisfaction. (cont'd)	f. Volunteer committee general policies and procedures.	N/A	Work with the Arts Council to write or enhance or clarify or rewrite general policies and procedures appropriate to the committee by 6/30/2011	Work with other volunteer committees to write or enhance or clarify or rewrite general policies and procedures appropriate to the committee by 6/30/2012	Evaluate general policies and procedures appropriate to City committees and change as necessary	Evaluate general policies and procedures appropriate to City committees and change as necessary
5. Development of programs and plans to maximize the beneficial impact of planning.	a. Develop Olene Walker low income housing plan.	N/A	N/A	Write CH Olene Walker Low Income Housing plan	Fine tune the CH Olene Walker Low Income Housing plan	Implement the CH Olene Walker Low Income Housing plan
	b. Update Cottonwood Heights General plan amendments as necessary.	N/A	N/A	Complete assessment of elements of the General City Plan that need revised and or updated by 6/30/2012	Take action as appropriate & scheduled to implement changes in the General City Plan as needed by 6/30/2013	N/A
	c. Analyze 2010 census data.	N/A	N/A	As appropriate and needed Finance & CED will analyze 2010 census data and make changes in city budgets & plans & other related planning processes as necessary	N/A	N/A

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
LEGISLATIVE DIVISION **MAYOR AND CITY COUNCIL**

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
6. Development of programs to maximize the beneficial impact of capital improvements and open space, parks, trails, and beautification projects.	a. Appropriate yearly funding for a city center.	Funding set aside for future acquisition of city center	Capital project created for future acquisition of city center	Change project budget as necessary for future acquisition of city center	Complete planning process and architectural review of city center project By 6/30/2013	Determine when construction or acquisition and remodeling will begin on city center project

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
MAYOR AND CITY COUNCIL

LEGISLATIVE DIVISION

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
SALARIES, WAGES, AND BENEFITS				
Salaries and Wages (100)				
Elected & Exempt Salaries	72,234	73,312	75,403	Cost of Living Adjustment change as per policy
Total Salaries and Wages	72,234	73,312	75,403	
Employer Paid Benefits (200)				
Life, AD&D Premiums	625	689	689	
LTD Premiums	445	440	452	Rate change
STD Premiums	116	0	151	All employees receive STD
EAP-Employee Assistance Program Premiums	160	192	178	Rate change
Medicare (FICA)	1,065	1,063	1,093	Cost of Living Adjustment
Retirement / Pension Contribution	8,658	9,801	10,383	Legislative mandated rate increase
Social Security (FICA) Substitute (401K / 457)	4,592	4,545	4,675	Cost of Living Adjustment
Workers Compensation Insurance	1,110	1,098	1,041	Rate change
Total Employer Paid Benefits	16,771	17,828	18,662	
Total Salaries, Wages, and Benefits	89,005	91,140	94,065	
OPERATING EXPENSES				
Professional and Technical Services (300)				
Legal, Auditing, and Accounting Services	10,700	11,130	11,130	
Consulting / Administrative Support Contracts	43,511	134,500	51,000	Eliminate DC Lobby support
Technical - Contracted Services – CDBG Support	47,144	143,400	139,740	CDBG change
Total Professional and Technical Services	101,355	289,030	201,870	
Property Services (400)				
Lease of Building - rent	0	300	300	
Total Property Services	0	300	300	
Other Purchased Services (500)				
Insurance - General Business	172,808	174,300	164,300	Cost distribution adjustment
Surety & Fidelity Bonds	1,764	1,400	1,400	
Travel/Training / Seminars	5,185	3,000	3,000	
News Clip Services	3,150	3,800	3,800	
Public Notices / Advertising	79,180	84,000	80,000	Category change
Art and Photographic Services, Banners, and Other	-429	0	7,500	
Total Other Purchased Services	261,658	266,500	260,000	
General Expenses and Supplies (600)				
Meals & Refreshments	8,189	8,000	8,000	
Subscriptions & Memberships	18,728	18,728	18,728	
Total General Expenses and Supplies	26,917	26,728	26,728	
Total Operating Expenses	389,930	582,558	488,898	
TOTAL EXPENDITURES	478,935	673,698	589,463	
TOTAL EXPENDITURES AND OTHER USES	478,935	673,698	582,963	

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4112
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	Legislative Committees and Special Bodies	BUDGET: FY2011 Adopted	105,250.00
		FY2011 Amended	121,137.00
		FY2012 Budget	108,000.00
DIVISION	Legislative	EVENT LIAISONS: City Council Members EVENTS COORDINATOR: Ann Eatchel	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES: Chapter 2.140 "Standing and Advisory Committees; Volunteers" The intent of this chapter is to encourage citizen involvement and obtain citizen advice and input through the formation of the various advisory committees described in this chapter and providing for volunteerism in the city. The committees and councils authorized by this chapter are in addition to the legislative advisory committees and the administrative advisory committees authorized in sections 2.30.180 and 2.40.070, respectively, of this title.

STATEMENT OF PURPOSE

The purpose of the Legislative and Special Bodies program is to account for City sponsored special events held each year within the City, as well as special groups, such as Youth City Council, Historical Committee, Biking Committee, and the Cottonwood Heights Arts Council.

BASE PURPOSE STATEMENTS

Sponsor and hold public events and activities within the City each year.
Sponsor activities and events held at or organized by the Cottonwood Heights Parks and Recreation Service Area.
Support special committees who promote various activities throughout the City.

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Sponsor special events throughout the City.	1. Sponsor, plan and complete scheduled events each year.	Scheduled events held yes	Scheduled events held yes	Scheduled events held yes or no	Scheduled events held yes or no	Scheduled events held yes or no

FY2010-11 MAJOR ACCOMPLISHMENTS

- The Arts Council produced the first community play held in the City
- The History Committee substantially completed the Oral Histories project funded in part by a Utah Humanities Council & Utah State History Oral History grant
- The first Police Department and Community awards banquet was held
- A community emergency fair was sponsored and held in the City

- The annual Butlerville Days city heritage celebration was successfully held
- The Youth City Council delegates attended the Youth City Conference held at Utah State University
- The City sponsored a “meet the candidates” night for citizens to have an opportunity to discuss issues with those running for elective office in State House and State Senate races

FY2011-12 DEPARTMENT SERVICE LEVEL REQUESTS

- The meet the candidates event will be combined with Youth City Council
- The Bark in the Park event will be held every fourth year beginning in FY2015
- The community play produced by the Arts Council will be held every other year beginning in FY2012
- The arts council budget will be reduced with the intention that they will supplement the production of the community play with ticket sales and sponsorships
- The community emergency fair will be held every fourth year beginning in FY2013
- A city event banner program will be added
- The historic committee budget will be increased
- The city cycling committee budget will be decreased
- The relay for life event will be eliminated

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
LEGISLATIVE DIVISION **LEGISLATIVE COMMITTEES AND SPECIAL BODIES**

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Technical Service-Awards and Recognition	0	20,000	0	Adjust support of programs and categories
Total Professional and Technical Services	0	20,000	0	
Property Services (400)				
Maintenance – Other	565			
Event Rentals	11,410			
Event Toilet Rental	1,699			
Event Facility Charges	5,365	4,375		Adjust support of programs and categories
Small Equipment non capital		999	999	
Total Property Services	19,039	5,374	999	
Other Purchased Services (500)				
Contracted Printing		199		Adjust support of programs and categories
Art and Photographic Services and Banners		1,570		Adjust support of programs and categories
Community Recreation Services	75,718	88,695	89,701	Adjust support of programs and categories
Event Permits				
Event Stage Performers				
Event Ride & Activity Rentals	250			
Event Field Performers				
Event Merchandise costs		500	500	
Event – Bike Ride	20			
Event – Fireworks	4,000			
YCC Supplies	3,277	4,000	4,000	
Event Contributions	-27,730			
Total Other Purchased Services	55,535	94,964	94,201	
General Expenses and Supplies (600)				
Event Banners	800	800	2,800	New program for banners
Food Provisions	256		10,000	New Event for Volunteers
Meals & Refreshments	2,015			
Total General Expenses and Supplies	3,071	800	12,800	
Total Operating Expenses	77,645	121,138	108,000	
TOTAL EXPENDITURES	77,645	121,138	108,000	
TOTAL EXPENDITURES AND OTHER USES	77,645	121,138	108,000	

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
LEGISLATIVE DIVISION **LEGISLATIVE COMMITTEES AND SPECIAL BODIES**

Event Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Adopted Budget	Explanation of Change
Event (General Fund)				
City Halloween Event	661	1,000	1,000	
Emergency Fair		5,000		Every fourth year event
Youth City Council & Meet the Candidates	3,277	4,500	4,500	
Easter Egg Hunt	5,397	5,500	5,500	
Relay for Life	828	850		Event eliminated
Police Awards Banquet		6,000	6,000	
Butlerville Days	41,221	42,000	42,000	
History Committee	442	1,500	3,000	Enhanced program
City Cycling Committee	259	2,000	500	Maintain level of program
CWH Arts Council	4,756	17,244	10,000	Event to generate revenue to offset reduction of city funds
Miscellaneous	1,142	2043	10,000	Prior year before amendment
Neighborhood Watch & Night Out Against Crime		2,000	2,000	
City 5 th Birthday Party	13,096			Every five years event
Bark in the Park	5,566			Every fourth year event
City Banner Program			2,000	New event
City Award and Recognition Event		20,000		
City Volunteers Recognition Event			10,000	New event
Total General Fund Events	76,645	109,637	96,500	
Event (CIP CWH Recreation Association Sponsor)				
CHAT Swim Meet	*500	500	500	
Ice Sheet Logo	*1,000	1,000	1,000	
Charity Golf Tournament	*500	500	500	
Adult Tennis Classic	*1,500	1,500	1,500	
Movies in the Park	1,000	3,000	3,000	
Turkey Day Run	*5,000	5,000	5,000	
Total Sponsored Events	9,500	11,500	11,500	
TOTAL EVENTS	86,145	121,137	108,000	

* These amounts were not paid out of the General Fund

LEGISLATIVE DIVISION

**PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12**

FUND:	General Fund	COST CENTER NUMBER	11-4181
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	Mayor and City Council-P&Z Commission	BUDGET: FY2011 Adopted	9,950.00
		FY2011 Amended	9,950.00
		FY2012 Budget	9,950.00
DIVISION	Legislative	BOARD CHAIR: Amy Rosevear CITY LIAISON: Brian Berndt, City Planner	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES, Section 19.04.2040—"Planning Commission" A board, appointed by the (city) manager with advice and consent of the city council.

PURPOSE

The purpose of the Planning and Zoning Commission is to recommend changes to the city's land use ordinance, its general plan and its zoning map, and to perform other planning functions as delegated by the city council or as required under applicable law.

PURPOSE STATEMENTS

The City Planning and Zoning Commission is a seven member body, appointed by the City Council, serve two year terms, and may be reappointed to one additional two year term. They meet the first Wednesday of each month. In addition to the seven members, there are two alternates.

FY2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- No changes

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Consulting / Administrative Support Contracts	1,661	7,200	7,200	
Total Professional and Technical Services	1,661	7,200	7,200	
General Expenses and Supplies (600)				
Meals & Refreshments	2,483	2,000	2,000	
Subscriptions & Memberships	0	750	750	
Total General Expenses and Supplies	2,483	2,750	2,750	
Total Operating Expenses	4,144	9,950	9,950	
TOTAL EXPENDITURES	4,144	9,950	9,950	
TOTAL EXPENDITURES AND OTHER USES	4,144	9,950	9,950	

JUDICIAL DIVISION

**PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12**

FUND:	General Fund	COST CENTER NUMBER	11-4121
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	City Court	BUDGET: FY2011 Adopted	252,000.00
		FY2011 Amended	294,000.00
		FY2012 Budget	257,000.00
DIVISION	Judicial	CITY LIAISON: Liane Stillman	

AUTHORITY: Utah Code Title 78A Judiciary and Judicial Administration: 78A-7-204. (5) A municipality or county may contract with any other municipality or municipalities within the county under Title 11, Chapter 13, Interlocal Cooperation Act, to establish a justice court. A justice court established under Title 11, Chapter 13, shall meet the requirements for certification under Section 78A-7-103. A justice court established under Title 11, Chapter 13, shall have territorial jurisdiction as if established separately.

PURPOSE

The purpose of the Justice Court is to provide the people with an open, fair, efficient, independent system for the advancement of justice under the law and improve the quality of life in our community.

PURPOSE STATEMENTS

The City contracts with the Holladay City Justice Court for court and prosecutorial services.
Holladay City contracts with a private law firm to provide the prosecutorial services.
Cottonwood Heights contracts with a private law firm to provide defense for those, deemed by the Court to be indigent and unable to pay for private defense.

FY2010-11 MAJOR ACCOMPLISHMENTS

- Hired new Prosecutor
- Judge enacted changes within court to help prevent non payment of fines

FY2011-12 DEPARTMENT SERVICE LEVEL REQUESTS

- No changes are necessary however, as a new Judge will be hired to replace the current Judge who will be leaving the bench in July, the court could change regarding court operation costs, adjudication procedures, convictions, penalties, etc.

JUDICIAL DIVISION

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Professionally Licensed Services	257,554	294,000	257,000	
Total Professional and Technical Services	257,554	294,000	257,000	
General Expenses and Supplies (600)				
Office Supplies	0	0	0	
Total General Expenses and Supplies	0	0	0	
Total Operating Expenses	257,554	294,000	257,000	
TOTAL EXPENDITURES	257,554	294,000	257,000	
TOTAL EXPENDITURES AND OTHER USES	257,554	294,000	257,000	

EXECUTIVE AND CENTRAL STAFF DIVISION

**PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12**

FUND:	General Fund	COST CENTER NUMBER	11-4131
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	3.25
SUB DEPARTMENT	City Manager	BUDGET: FY2011 Adopted	545,840.00
		FY2011 Amended	593,329.00
		FY2012 Proposed	727,744.00
DIVISION	Executive and Central Staff	CITY MANAGER: Liane Stillman	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.40. Chapter 2.40.010--The City Manager is the chief executive officer of the city in accordance with UTAH CODE ANN. §10-3-1223, et seq. The administrative powers of the city government are vested in and exercised by the city manager and their subordinates.

PURPOSE

The purpose of the City Manager is to administer the policies adopted by the City Council and sets and administers administrative policies and procedures.

PURPOSE STATEMENTS

The City Managers Office functions with two full time and two part time employees.

- The City Manager's Office consists of the City Manager and the Public Relations and Information Coordinator.
- The City Manager manages the Information Technology Coordinator (separate budget).
- The City Manager functions as the City Emergency Manager and the City Grants Coordinator.
- The City Manager manages the Department Directors (Cabinet) which consists of the Police Chief, Director of Administrative Services, Director of Planning, Director of Finance, and the Director of Public Works.

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Place greater emphasis on emergency preparedness planning.	1. Using appropriate media resources to publicize the City's outstanding emergency preparedness accomplishments and plans.	One or more monthly media releases 15	One or more monthly media releases	One or more monthly media releases	One or more monthly media releases	One or more monthly media releases

EXECUTIVE AND CENTRAL STAFF DIVISION

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Place greater emphasis on Emergency Preparedness planning. (cont'd)	2. Generating additional interest and participation in monthly Citizen Corps meetings and other public events devoted to emergency preparedness.	Citizen Corps meeting attendance ≥ Number of members yes or no yes	Citizen Corps meeting attendance ≥ Number of members yes or no yes	Citizen Corps meeting attendance ≥ Number of members yes or no	Citizen Corps meeting attendance ≥ Number of members yes or no	Citizen Corps meeting attendance ≥ Number of members yes or no
	3. Planning and conducting an annual emergency preparedness fair.	N.A.	Completed	N.A.	Completed	N.A.
	4. Acquiring a Repeater for CHPD and more ICOM radios for City Administrative personnel as funding permits.	N/A	3 added through homeland security grant funding	# added	# added	# added
	5. Enhancing radio redundancy testing throughout the City.	N/A	N/A	% redundancy added	% redundancy added	% redundancy added
	6. Improving and increasing CERT trailer supply inventory and trained personnel availability.	N/A	N/A	% inventory added and % increase in trained personnel	% inventory added and % increase in trained personnel	% inventory added and % increase in trained personnel
	7. Completing the Net Guard mobile command vehicle and make it available for other uses.	N.A.	Completed and used 2 times.	Available and used 100% of the possible usage time. # of times used:	Available and used 100% of the possible usage time. # of times used:	Available and used 100% of the possible usage time. # of times used:
	8. Continue the qualification of members of the City Council and staff personnel for NIMS 100 and other certifications.	2 NIMS Certificates completed	5 NIMS 100 certificates completed	5 out of 10 NIMS 200 and 700 certificates completed	100% of NIMS recommended certificates completed	100% of NIMS recommended certificates completed

EXECUTIVE AND CENTRAL STAFF DIVISION

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Maintain strong interlocal cooperation with other government entities with particular emphasis on Holladay City Municipal Court.	1. Coordinate with Holladay City on the operation of Municipal Court to enhance outcomes and assure high level of customer service.	Prosecutor RFP completed and prosecutor hired	Traffic and Drug court changes Coordinated and hired new Judge to replace Judge who voluntarily left the dais	100% Level of changes Coordinated	100% Level of changes Coordinated	100% Level of changes Coordinated
Continue development of programs to maximize the beneficial impact of capital improvements and open space, parks, trails, and beautification projects	1. Continue to analyze and evaluate locations and possible funding for a permanent City Center to house all City functions; in the interim, negotiate the best lease possible for existing housing including reconfiguring space requirements to better meet operational needs of all departments.	Negotiated more space for less cost per square foot. Total budget reduced slightly.	Leased office space renewed and total space enhanced	Land and location evaluated yes or no	Land and location evaluated yes or no	Land and location evaluated yes or no
Maintain a fiscally constrained budget through prioritization of expenditures and identification of revenue sources other than new taxes.	1. Prioritize funding from federal and state sources as well as public and private grants for all departments and in support of all stated goals.	Grants obtained: CDBG-\$73,200; Parks and Trails-\$375,000;	Grants obtained: CDBG-\$70,200 EECBG-\$145,800	Obtain 100% of Grants applied for: % obtained	Obtain 100% of Grants applied for: % obtained	Obtain 100% of Grants applied for: % obtained
	2. Identify ways to reduce expenditures through restructuring, reducing scope of services or consolidating functions.	N.A.	Budgeted expenses reduced through all methods suggested	% of budgeted expenses reduced through all methods suggested	% of budgeted expenses reduced through all methods suggested	% of budgeted expenses reduced through all methods suggested

EXECUTIVE AND CENTRAL STAFF DIVISION

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Maintain a fiscally constrained budget through prioritization of expenditures and identification of revenue sources other than new taxes. (cont'd)	3. Try to achieve goals without balancing budget solely by reducing amount transferred to capital projects.	N.A.	Non capital cuts made to assist in budget balancing, specifically did not replace Assistant City Manager who voluntarily resigned	Non capital cuts made to assist in budget balancing	Non capital cuts made to assist in budget balancing	Non capital cuts made to assist in budget balancing
Implement programs designed to enhance customer loyalty and satisfaction.	1. Re-design/enhance website for improved user-friendliness and as a tool for publicity of City events and news items; further educate staff on the use of website for community and department updates.	N.A.	Website redesigned/enhanced Yes or No Yes	Website redesigned/enhanced Yes or No —	Website redesigned/enhanced Yes or No —	Website redesigned/enhanced Yes or No —

FY2010-11 MAJOR ACCOMPLISHMENTS

- Emergency Planning:
 - Planned and held major multi jurisdiction emergency fair
 - Completed Net Guard Van construction and implemented it as the Incident Command Center
 - Citizen Corp met 10 times with attendance between 18 and 22
 - Emergency Communication testing continued with monthly status checks
 - Due to advanced planning and knowledge survived without major damage and cost the "Flood of 2010"
- Held the following City Events in FY2011
 - Easter Egg Hunt, Relay for Life, Butlerville Days, City Christmas Party, Saturday with Santa, Community Play "Joseph and the Amazing Technicolor Dreamcoat"
 - Co sponsored with the Cottonwood Heights Recreation Center, Movies in the Park, 5k Thanksgiving Day run, CWH Foundation Charity Golf Tournament, Adult Tennis Classic, and CHAT Swim Meet
 - History Committee completed and published oral histories
- Continued staff support for Willow Creek annexation initiative
- Received two grants from Utah Local Government Trust for safety and low loss ratio

EXECUTIVE AND CENTRAL STAFF DIVISION

- Received notice of receipt of Utah Local Government Trust dividend rebate-the first ever given by the Trust
- Successfully reorganized the Information Technology function and the Public Relations function
- Completed Public Works feasibility study
- Completed Storm Water Utility study
- Made strides in making our staff and directors salaries more in line with other cities.
- Replaced three Department Heads in calendar year 2010

FY2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

Personnel changes:

- Public Relations Specialist to full time. Estimated Cost: \$9,500 over adopted budget. The salary part of this budget was higher in the current year budget but the benefits were substantially lower. The budget difference in FY2012 reflects the benefits added as a full time employee. This position will assume the duties of issuing media and press releases, managing the City's social media, develop mobile app proposals, general media correspondence, grant writing, and has taken over responsibility of managing the WEB page and will necessitate this position functioning on a full time basis
- IS Technician II (IT employee to .75 FTE from .50 FTE) Estimated Cost: \$25,128 over adopted budget. The budget in FY2011 is only a part year cost at .50 FTE. The increase represents an annual normalization of cost. The estimated annual difference is \$19,526. This position has proven to be very valuable, but we are becoming very aware that there is a lot of work to be done to back up our data files daily, to build redundancy into our system files, and to manage the hardware and software needs. Adding 10 additional hours per week to this position really only adjusts for the ongoing over time incurred by this position to meet the demands
- Part time Emergency Manager-.50FTE. Estimated Cost: \$37,000 (includes part-time benefits). This position is needed to help maintain the City's award winning emergency management program, including searching for grant possibilities to help defray the cost of enhanced emergency management related infrastructure and equipment and cover increasing requests for City participation in multi-levels of emergency management planning

Other budget line items: These items all enhance our ability to provide emergency management effectively and efficiently. Much of the following items will go in the trailer, but some will be stored in the animal shelters we contract with.

- Communications: \$8,000
- CERT \$1,000 (training, materials, backpacks)
- Animal cages \$1,000
- Mobile credentialing machine, (badge maker) \$7,000

EXECUTIVE AND CENTRAL STAFF DIVISION

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
PERSONAL SERVICES				
Salaries and Wages (100)				
Elected & Exempt Salaries	179,315	114,105	117,359	Cost of Living Adjustment per policy
Permanent and Provisional Compensation	25,676	44,127	120,065	Increase Public Relations to full time; increase IT to ¾ time; add half time emergency management assistant
Temporary, Seasonal, Emergency Compensation	1,121			
Employee Bonus	3,000	17,000		Eliminate citywide discretionary compensation
PTO and Comp Time Pay(Compensated Absences)	17,413	400	400	
PTO Funded Future Liability	-5,000	9,892	9,892	
Total Salaries and Wages	221,525	185,524	247,716	
Employer Paid Benefits (200)				
Health Insurance Premiums	13,052	8,306	31,441	Premium changes
Life, AD&D Premiums	366	426	551	Associated with Compensation Changes
Sect 125 Flex Plan Costs	55	0		
LTD Premiums	1,312	1,005	1,425	Associated with Compensation Changes
STD Premiums	656	318	475	Associated with Compensation Changes
Dental Insurance Premiums	322	526	1,486	Premium changes
EAP-Employee Assistance Program Premiums	102	102	142	Associated with Compensation Changes
Medicare (FICA)	3,352	2,345	3,443	Associated with Compensation Changes
Retirement / Pension Contribution	27,498	21,184	32,693	Associated with Compensation Changes and Legislative Rate Change
Additional Retirement (401K / 457)	10,000	12,000	12,000	
Social Security (FICA) Substitute (401K / 457)	14,043	10,016	14,720	Associated with Compensation Changes
Workers Compensation Insurance	3,071	1,660	1,759	Associated with Compensation Changes
Vehicle Allowance	5,400	5,400	5,400	
Employee Awards	227	5,432	5,432	
Total Employer Paid Benefits	79,456	68,720	110,967	
Total Personal Services	300,981	254,244	358,683	
OPERATING EXPENSES				
Professional and Technical Services (300)				
Professional, Technical, Consultant Services	12,228	7,750	19,250	Restore one time cut
Total Professional and Technical Services	12,228	7,750	19,250	
Property Services (400)				
Sewer - Non energy utility	144			
Maintenance of Buildings		500	500	
Lease of Building - rent	158,235	194,580	211,584	Change in Contractual Lease rate
Equipment Rentals	206	1,055	2,090	
Warehouse Rental	9,723	10,000	10,000	Change in Contractual Lease rate
Total Property Services	168,308	206,135	224,174	

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
CITY MANAGER

EXECUTIVE AND CENTRAL STAFF DIVISION

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
Other Purchased Services (500)				
Other Purchased Services	7,245	2,210	2,300	
Insurance	68			
Telephone - Communications / Internet	24,601	23,000	23,000	
Training / Seminars	5,096	3,000	3,000	
Development - Public Outreach	4,533	4,260	9,700	Restore one time cut
Appreciation Events / Hosting	16,890	10,000	10,000	
Total Other Purchased Services	58,433	42,470	48,000	
General Expenses and Supplies (600)				
Clothing provisions	10			
Meals & Refreshments	14,504	7,000	7,000	
Tuition Reimbursement		6,500	6,500	
Office Supplies	32,407	30,000	30,000	
Computer Components < \$5,000	1,188			
Postage and Postage Meter	6,503	7,000	7,000	
Gasoline, Diesel, Oil, & Grease	1,360	200	200	
Subscriptions & Memberships	256	500	500	
Credit Card Bank Fees	4,148	5,600	5,600	
Miscellaneous Supplies		565	565	
Total General Expenses and Supplies	60,376	57,365	57,365	
Capital Outlay (700)				
Improvement of Grounds	400			
Leasehold Improvements				
Machinery & Equipment - Capital Purchase	81,014	25,108	17,000	Grant funding ended
Office Furniture, Fixtures & Equip - Capital Purchase	797	257	3,272	
Total Capital Outlay	82,211	25,365	20,272	
Total Operating Expenses	381,556	339,085	369,061	
TOTAL EXPENDITURES	682,537	593,329	727,744	
TOTAL EXPENDITURES AND OTHER USES	682,537	593,329	727,744	

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4151
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	Information Technology	BUDGET: FY2011 Adopted	93,421
		FY2011 Amended	73,674
		FY2012 Budget	121,622
DIVISION	Executive and Central Staff	CITY MANAGER: Liane Stillman	

AUTHORITY: Information Technology is authorized by annual appropriation of resources adopted by the City Council.

PURPOSE

The purpose of Information Technology is to account for the software, hardware and associated non personnel costs relating to the purchase, usability and support of:

- Data storage
- Servers
- Desktops/laptops
- Software licensing
- VECC Co-location/Disaster recovery

PURPOSE STATEMENTS

The proposed "5-year IT plan" encompasses five main areas:

- Data storage
- Servers
- Desktops/laptops
- Software licensing
- VECC Co-location/Disaster recovery

Data Storage

We currently have approximately 400GB of storage on each of our 4 servers, about 1.5TB total. We have approximately 1TB of data on those drives, or about 67% usage. The data is comprised mainly of Police Department files (currently not including any data from the *Spillman* server), GIS files and user files. The *Spillman* server has approximately another 100GB of user files on it.

Looking forward, we need to upgrade our storage system.

There are three main types of storage that apply to our situation.

- DAS
- NAS
- SAN

DAS = Direct-Attached Storage

Storage (usually multiple hard drives) is attached directly to a server, usually internal. Desktops and laptops are examples of DAS. If we outgrow space on one drive, we have to start utilizing other drives in other servers. This becomes more difficult to manage. We use DAS internal to each of our four main servers.

EXECUTIVE AND CENTRAL STAFF DIVISION

The biggest limitation to DAS is physical. Our current servers have 6 drives bays, and they are all in use. To upgrade the storage on the servers would mean purchasing new hard drives, making a backup of the system, putting the new drives in, and then restoring the system backup. While this would help, it is still somewhat inefficient. Cost would be under \$4,000 per server. That would double the storage capacity on one server, so there might not be a need to upgrade more than one.

NAS = Network-Attached Storage

Storage is connected to a system that shares files via network protocols. Our desktops and laptops see our servers as NAS (P, W, X and Z drives).

SAN = Storage Area Network

Considered a hybrid between DAS and NAS because the storage is connected to servers via network, but uses drive access protocols (iSCSI) rather than network protocols. Although a network connection, that cable could be seen as an "extension cord" to bring the hard drives out of the server's physical cabinet.

This connection allows storage to do block-level transfers (just like an internal hard drive) rather than file-level transfers. This equates to better efficiency, and can help us realize the "VECC redundancy project" easier. With 2 SAN's, any changes made to files on one side would be replicated to the other side, automatically creating redundancy.

Both NAS and SAN usually employ banks of hard drives, usually starting at 8. These systems used to be \$100,000. But more third-party manufacturers have "got in the game", and hard drive prices have dropped considerably. The base system without drives is estimated to cost \$8,000. For an additional \$5,000 in hard drives, we can have a system with 4TB of storage.

A comparable system from a manufacturer such as Dell or IBM is still relatively affordable at under \$50,000. One entity we know of purchased a 2TB SAN system for about \$23,000 a couple of years ago. We understand that the IBM AIX (the version of UNIX that the *Spillman* software is running on) is supported on the Dell SAN that I have looked at. That means that it could be used for storage for *Spillman* as well as the Windows servers.

Servers

We have 4 main servers – SQL1, SQL2, Mail1 and Term1. They are running on IBM xSeries 3650 servers. Mail1 has 9GB of memory, and the others have 4GB. They all have a single dual-core processor, running at 2.66GHz.

SQL1 and SQL2 run Microsoft SQL Server 2005. That is a database server. The databases on the two (*Caselle*, *LaserFiche*, and *Great Plains/Dynamics*) can be consolidated to one server. The Great Plains database is primarily for archival data now, except for use to prepare some financial reports, otherwise only one or two people access data, rather infrequently. *LaserFiche* is the scanning software that we use, and usually only has one or two people using it. *Caselle* is currently licensed for 15 users, so it is the heaviest used. But its use is still considered light.

Mail1 is our mail server, running Microsoft Exchange Server 2007. We have approximately 70 active mailboxes.

Term1 runs NetMotion software that allows our Police Department to connect to our network while in their cars.

The new IBM servers were purchased with the intent of "mirroring" the servers that we currently have. It is quite difficult to take a live server and duplicate it for use in disaster recovery. The 4 new servers were purchased with approximately the same hardware specs as the current servers. The new servers

EXECUTIVE AND CENTRAL STAFF DIVISION

are the latest generation of the 3650, with the M2 suffix. They currently have single quad-core processors (2.66GHz), with 4GB of memory in three of them, and 9GB in one.

Recommendation

The City should upgrade the new servers with another processor each, and at least 48GB of memory. The processors are approximately \$1,000 each, and the memory is approximately \$1,800 for 48GB.

These upgrades would lead to our next step, which is server virtualization.

Virtualization

We believe that our current 4 main servers can be consolidated down to 3, and then "virtualized". Virtualization is not new. It has been around for at least 10 years. We know of users that have been running virtualized servers for over 7 years.

An Operating System (OS) is basically a resource scheduler. Windows (XP, Vista, 7, Server 2003 and 2008) is an Operating System. Mac OSX and Linux are other examples. Their main function is to manage the hardware resources (memory, storage, mouse and keyboard inputs, etc) so that multiple applications can utilize those resources concurrently. If one application crashes, the OS makes sure that other applications aren't affected.

Virtualization software becomes another layer between the hardware and an OS. It now manages the resources so that *multiple OS's* can now run independent of each other. If one OS has problems, it won't affect the others.

Years ago, there was a mantra, "one server, one service". Basically, we do not want to mix certain applications. We do not want a database server running on the same instance of Windows as a mail server. You don't want a Domain Controller running on a mail or database server. That started "server sprawl". If we needed a couple of database servers and a couple of mail servers, we had to have 4 physical servers. That meant that most of the time, our servers were running with less than 10% utilization. This was pretty inefficient.

Virtualization came along, and started to change that. We could now have a physical server with multiple Virtual Machines (VM) on it. Each VM could be running a separate instance of Windows and whatever applications you wanted. In the above example, 4 physical servers running at under 10% utilization now becomes 4 VMs running on one physical server with about 50% utilization. We spend less on hardware and use less power to run that hardware.

A few years ago, that changed even more. Dual- and quad-core processors became available. Servers have long used multiple processors. But now the ability to have 4 and even 8 processor cores running at full speed gave possibilities that hadn't existed before. If we then couple that with inexpensive memory prices we can have an 8-core server with 48GB of RAM for under \$10,000.

Upgrading the new servers will allow us to run our current servers as virtual servers. The virtualization software also has "High Availability" functions built in. What that means is that as long as they have shared storage (NAS or SAN), multiple virtualization host servers can exist in a cluster. If one fails, the other can take over the VM, with minimal downtime (usually minutes).

There are two main players in the virtualization area. VMWare has been around for years and Microsoft is also into the arena. One very positive aspect is that the basics of virtualization are zero cost.

VMWare allows IT to download and use the VMWare Server product at no cost, in perpetuity. Windows Server 2008 comes with Hyper-V, Microsoft's virtualization software. Once we install either one of them, we can run any number of VM we wish, as long as we have the hardware for it and have the licensing (see Software Licensing below).

EXECUTIVE AND CENTRAL STAFF DIVISION

Both companies also have management software that should be purchased if we purchase several VM's to manage.

Desktops/laptops

Hardware upgrades

If we decide to stay with the current model of using regular desktops (as opposed to desktop virtualization below), it is recommended we replace them on a 4- or 5-year cycle. That mean for us at least 20% are replaced each year. Currently, that would be about 5 desktops and 3 laptops a year. It is recommended that we contract with a manufacturer and replace all systems within one year. Staying with one manufacturer (and preferably one model) would make any repairs or replacements much easier to manage.

Virtualize/thin client?

The "next big thing" in the IT world is desktop virtualization. The premise isn't new – move the computing to the server, and just give the user the output. Mainframes and dumb terminals are the earliest example that we know of. Microsoft has been using Terminal Services for years. That allows us to connect up to a server via Remote Desktop. All of the work is done on the server. The user just sends the mouse and keyboard signals, and gets back the screen output.

Desktop virtualization now takes that one step further. Instead of physical computers that usually use less than 20% of their resources, the user has a "thin client" that connects to a virtual machine on a server. Some thin clients have no moving parts to wear out, and use less than 20 Watts of power. The costs are usually under \$300 each. We still have to pay for the Windows license that the VM uses (about \$200).

If the thin client needs to be replaced, it is a matter of minutes before the user is up and running again. They log back into the VM, and see their desktop the same way they did before. Currently replacing a failed machine may take a few hours to rebuild and the user may lose any files that were stored on the hard drive.

Laptop users can also benefit from virtualization. The system can "check out" the virtual machine image to run while it is out of the office, and then re-sync when the laptop is brought back inside. The checked-out image can also be set to expire after a certain time, in case a laptop is lost or stolen. This ensures that an unauthorized person can't access the system after the time has expired.

However, with desktop virtualization comes the necessity of the management software. A few servers can be managed separately. But 60 or more desktop images would need the management software to fully be effective.

Software licensing

New licenses for servers

There are three editions of Microsoft Windows Server – Standard, Enterprise and Datacenter. The differences between them vary. Some of the differences are as basic as the amount of memory that each can access and number of processors that can be installed, all the way to different management tools that are included and features that are enabled. Standard is usually used when we have a couple of servers and 10-50 users. Enterprise is usually for dozens of servers and up to a few hundred users. Datacenter is usually used above that.

Standard and Enterprise are usually licensed per server (about \$800 and \$1,800, respectively), while Datacenter is licensed by processor (about \$1,800).

EXECUTIVE AND CENTRAL STAFF DIVISION

Microsoft is fairly priced with licensing if you utilize virtualization. If we purchase the Standard edition, we need to purchase licenses on a 1:1 ratio. If we have 5 virtual servers, we buy 5 licenses (about \$4,000). If the physical server runs other things besides the virtualization software we pay for those licenses as well, another \$800.

If we purchase the Enterprise edition, that is licensed on a 1:4 ratio. One license allows us to run 4 total instances of Windows Server on that physical server. If we have the same 5 virtual servers, we would need to purchase two licenses of Enterprise. That would allow us to run up to 8 installations of Windows on that same physical server. It could be 8 virtual machines; or 7 virtual machines if we have other services besides virtualization running on the physical installation. Datacenter is even more generous. They allow us to run unlimited virtual machines on that server as long as we have the hardware resources to handle it. If we ran 12 virtual servers on a physical machine, it would only cost us 2 processor licenses of Datacenter, or about \$3,600. Compare that to \$5,400 for 3 licenses of Enterprise or over \$9,000 for 12 licenses of Standard.

Windows 7

We are currently running Windows XP on our desktops and laptops. Windows XP is almost 10 years old. Microsoft has put extensions on its life-cycle a couple of times. They will end its support about August 2014. We need to plan on upgrading our systems to Windows 7, hopefully well before that date.

Office 2010

We are currently running Office 2003. Office 2010 has been released, and Office 2007 has been out for about four years. Office 2003 will be end-of-life about August 2014 as well.

Exchange 2010

We are currently running Exchange Server 2007. Exchange Server 2010 has been released, and has some features included that we are currently utilizing via third party software. The features mainly are used for the GRAMA searches.

VECC Co-location/Disaster recovery

We are planning on utilizing some space at the Valley Emergency Communication Center (VECC) to house a "duplication" of our network for disaster recovery purposes. The original plan was to somehow "mirror" our current servers at that location. We have 4 new servers to implement this plan. We would use the new servers here, and utilize the old servers at VECC.

Unfortunately, it is more complicated than that. To keep a copy of a server and have that copy constantly updated by the "master server" is not an easy task, at least not without special software. It is estimated to cost at least \$10,000 or more to implement, as well as many hours of time. It is believed that virtualization is the better way to implement. We can have multiple copies of a Virtual Machine (VM), and start them up whenever we wish. The virtualization software also has functionality built in that will fail over to another physical host computer, as long as the VM is stored on shared storage.

For example, if we had a SAN here, and two physical servers, they could be configured in a virtualization cluster. If one fails, the other can automatically take over, bringing the VM back up within minutes.

If we then extend that to VECC and duplicate the setup (2 physical machines with a SAN for storage) the SANs can automatically replicate the VMs between each other. If our side of the network is somehow lost (fire, flood, etc) the VECC side can take over again within minutes.

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Provide for state of the art but not "bleeding edge" information technology	1. Purchase the software and systems to support and maximize the City's ability to perform.	N/A	IT position hired and 5 year plan developed	100% of year one of 5 year plan implemented	100% of year two of 5 year plan implemented	100% of year three of 5 year plan implemented

FY2010-11 MAJOR ACCOMPLISHMENTS

- Hired IT specialist position
- Prepared five year IT support and development plan

FY2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

Equipment, software and peripherals: Total budget impact: \$61,854

- ***Software Licensing***
 - (4) licenses of Windows Server 2008 R2 Datacenter (for server virtualization) \$7,200
 - (2) licenses of Windows Server 2008 R2 Enterprise (for Domain Controller) \$3,600
 - (75) Windows 2008 CAL (Client Access License) \$1,875
 - (1) license Microsoft SQL Server 2008 R2 Standard \$700
 - (15) SQL Server CAL \$1,875
 - (1) license Microsoft Exchange Server 2010 Standard \$525
 - (75) Exchange CAL \$3,750
- ***Server Upgrades***
 - (2) 4-port network cards \$1,000
 - (2) 2.66GHz Quad-core processors \$2,000
 - (2) 48GB memory upgrades \$3,600
- ***New Server Software***
 - New version of backup software and options \$5,000
- ***Desktop/Laptop Upgrades***
 - (10) new desktops or laptops, replacing old computers every 4 years \$10,000
- ***Storage***
 - (1) Dell SAN, 4TB or larger, for city offices \$40,000

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
CITY MANAGER-INFORMATION TECHNOLOGY

EXECUTIVE AND CENTRAL STAFF DIVISION

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Technical - Contracted Services	6,294	16,500	29,000	Categorization change
Information Systems - Contracted Services	80	15,018		
Total Professional and Technical Services	6,374	31,518	29,000	
Other Purchased Services (500)				
Telephone - Communications / Internet	3,118	3,000	8,500	
Training / Seminars	2,828	3,000	3,000	
Total Other Purchased Services	5,946	6,000	11,500	
General Expenses and Supplies (600)				
Computer Supplies	209	2,000		
Computer Software <\$10,000	65,123	20,806	24,522	
Computer Components <\$10,000	12,601	13,350	56,600	Implement Data Plan
Total General Expenses and Supplies	77,933	36,156	81,122	
Total Operating Expenses	90,253	72,789	121,622	
TOTAL EXPENDITURES	90,253	73,674	121,622	
TOTAL EXPENDITURES AND OTHER USES	90,253	73,674	121,622	

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4141
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	3.00
SUB DEPARTMENT	Finance	BUDGET: FY2011 Adopted	296,316.00
		FY2011 Amended	298,569.00
		FY2012 Budget	314,548.00
DIVISION	Administrative Agencies	DIRECTOR: Steve Fawcett	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.80.010 Finance department.
In all cases where the duty is not expressly charged to any other department or office, it is the duty of the finance department to act to promote, secure, and preserve the financial and property interests of the city; to supervise financial activities; to advise the city manager on fiscal policy; and to make interim and annual financial reports as requested by the city manager.

PURPOSE

The purpose of the Finance Department is to act to promote, secure, and preserve the financial and property interests of the city; to supervise financial activities; to advise the city manager on fiscal policy; and to make interim and annual financial reports as requested by the city manager, and to prepare the annual budget.

PURPOSE STATEMENTS

The Finance Department functions with three full time employees.

The Finance Department was reorganized in January 2010. The City Treasurer organization was merged with the Finance Department organization and became the Finance Department. Finance is responsible to:

- Exercise general supervision over all officers of the city regarding the proper management of the fiscal concerns of their respective offices
- Examine the financial books of each department from time to time, and see that the books are kept in proper form
- See that officers and employees receiving money pay the same to the treasury department, when required; that all necessary financial reports are made by officers and employees; and that all delinquencies in such payments or reports are reported to the city manager
- Report the default in any payment by any city officer or employee to the city manager, who shall direct the city attorney to take immediate legal measures for the recovery of the amount which may be in default
- Organize and maintain records of duplicate receipts, summary reports or other evidences of payment received from the city treasurer
- Through the city's budget office complying with the requirements of the Uniform Fiscal Procedures Act for Utah Cities, UTAH CODE ANN. §10-6-101, et seq
- Perform the following accounting functions for the city:
 - Examine and conduct special audits of the accounts of all officers and departments of the city, subject to the approval of the city manager
 - Prescribe the form of accounts and reports to be rendered to the finance department

ADMINISTRATIVE AGENCIES DIVISION

- Maintain the general books for each fund of the city and all subsidiary records relating thereto, including a list of the outstanding bonds, their purpose, amount, terms, date and place payable, and the accounts of all receiving and disbursing officers of the city
- Prepares, at least monthly, statements of cash on hand and of classified unencumbered appropriation balances for the city as a whole, and such other financial reports as from time to time may be required or advisable
- Keep all departments, boards, agencies, commissions, or institutions currently informed of its classified unencumbered appropriation balances
- Prepare payroll and administer the city's accounts payable in accordance with state law and city policy
- Prepare and present to the city manager and city council appropriate monthly, quarterly and annual financial reports in conformity with generally accepted accounting principles, as prescribed in the Uniform Accounting Manual for Utah Cities
- Keep general accounting records and maintain or supervise city accounts, including accounts payable, accounts receivable, special assessments, other service charges, utilities and others
- The Finance Director, acting as the Procurement Officer performs the following purchasing functions for the city:
 - Have such powers and duties as may be prescribed by state law or city ordinance, including, without limitation, chapter 2.160 of this title
 - Purchase or contract for all supplies and contractual services needed by any city board, commission, or department, or by any using agency which derives its support wholly or in part from the city, in accordance with purchasing procedures as prescribed by law or ordinance and such rules and regulations as the finance director or city manager shall adopt for the internal management and operation of the city's purchasing functions
 - Act to procure for the city the highest quality in goods and contractual services at the least expense to the city
 - Encourage uniform bidding and endeavor to obtain as full and open competition as possible on all purchases and sales
 - Keep informed of current developments in the field of purchasing, prices, market conditions, and new products, and secure for the city the benefits of research done in the field of purchasing by other governmental jurisdictions, national technical societies, trade associations having national recognition, and by private businesses and organizations.
 - Prescribe and maintain such forms as may be reasonably necessary to accomplish its duties.
 - Prepare and adopt a standard purchasing nomenclature for using departments and suppliers
 - Prepare, adopt, and maintain a vendors' catalog file, which shall be filed according to materials and shall contain descriptions of vendors' commodities, prices, and discounts
 - Explore the possibilities of buying "in bulk," so as to take full advantage of discounts
 - Act so as to procure for the city all federal and state tax exemptions to which it is entitled
 - Have the authority to declare vendors who default on their quotations as irresponsible bidders and to disqualify them from receiving any business from the city for a stated period of time
 - Establish and amend, when necessary, such rules and regulations as may be necessary and proper for carrying into execution the foregoing powers
 - Keep and maintain all city asset records except as otherwise provided in this code
 - Establish procedures for disposal of city-owned obsolete or surplus property

ADMINISTRATIVE AGENCIES DIVISION

- The City Treasurer and Reporting Manager performs the following treasury functions for the City.
 - Establish in the city's accounting system a full and accurate account of all the monies, bonds, or other securities received and disbursed by the city treasurer in behalf of the city, specifying the time of receipt and disbursement, from whom received and to whom disbursed, on what account received and disbursed, and how paid
 - Cancel all warrants and other evidences of debt against the city whenever paid by the city treasurer, by writing or stamping across the face thereof the words, "Paid by the City Treasurer" or comparable, with the date of payment written or stamped thereon
 - Ensures that every person paying money to the city receives a receipt or other evidence of payment therefore, specifying, as appropriate, the date of payment and upon which account paid, and shall file the duplicate of the receipt, a summary report, or other evidence of payment with the finance director
 - Via cash deposits or PTIF transactions receive and has custody of all monies paid to the city and disburses city monies upon the warrant of the finance director. The city treasurer or his authorized deputy shall sign all checks prepared by the finance director. Prior to affixing his signature, the city treasurer shall determine that a sufficient amount is on deposit in the appropriate bank account of the city to honor the check. The city manager may also designate a person in addition to the city treasurer to countersign checks
 - Pay city employees, upon presentation of the properly certified payroll
 - Demand and receive all monies and fees owing to the city whenever any person is indebted to the city in any manner and the means of collection of such debt is not otherwise provided for by law. When any claim is not collectible by other methods, the city treasurer shall report the same to the city attorney for possible legal action
 - Ensures that all money payable to the city is receipted within three business days after collection, including all taxes, licenses, fines, and intergovernmental revenue, and keeps an accurate detailed account thereof in the manner provided by state law, ordinance, or resolution
 - Ensures that deposits all city funds are in the appropriate bank accounts of the city
 - Collect all special taxes and assessments, as provided by law and ordinance. All money received by the city treasurer on any special assessment shall be applied to the payment of the improvement for which the assessment was made. The money shall be used for the payment of interest and principal on bonds or other indebtedness issued in settlement thereof, and shall be used for no other purpose whatever, except as otherwise provided in UTAH CODE ANN. §10-6-131
 - If the city is without sufficient funds on deposit in one of its appropriate bank accounts, the finance director shall draw and sign a warrant upon the city treasurer of the payee named thereon. The city treasurer shall pay all warrants in the order in which presented and as money becomes available for payment thereof in the appropriate funds of the city. The city treasurer shall note upon the back of each warrant presented the date of presentation and the date of payment
 - Determine the cash requirements of the city and provide for the investment of all city monies pursuant to the procedures and requirements of the State Money Management Act, UTAH CODE ANN. §51-7-1, et seq
 - Reviews bank reconciliation at least once each month, and balances accounts with the finance director. In connection therewith, the city treasurer shall inform the finance director

ADMINISTRATIVE AGENCIES DIVISION

of the settlement of any warrants issued by the finance director and shall provide all cancelled warrants to the finance director

- Prepare and present, on behalf of and after consultation with the City Finance Director, appropriate monthly, quarterly and annual financial reports in conformity with applicable generally accepted accounting principles, as prescribed in the Uniform Accounting Manual for Utah Cities
- The city finance director, having been appointed by the city manager with the advice and consent of the city council, functions as the budget officer for the city. The budget officer's duties shall be as provided in the Utah Uniform Fiscal Procedures Act for Utah Cities, UTAH CODE ANN. §10-6-101, et seq. The budget officer shall be a subordinate of the city manager, and shall work under the city manager's supervision and direction.
 - During January/February of each year, the city manager and the budget officer shall meet with the city council and review the city's strategic plan, budget goals and policies. The following policies shall be in effect in preparing the city's tentative and final budgets for each fiscal year:
 - Estimate its annual revenues in all budgeted funds by an objective, analytical process; conservative estimates will be utilized
 - Maintain a forward-moving projection of revenues for a three-year period in its principal operating funds. Each existing and potential revenue source will be reexamined annually and may be adjusted based on current experience concurrent with mid-year budget adjustments
 - Utilize one-time or special-purpose revenues (such as program grants) for capital expenditures or for specific expenditures required by the terms of the grant, and not to subsidize recurring personnel and operation and maintenance cost, except where application of these added capital projects would result in increased operating costs
 - Special fees, assessments, or user-type charges imposed to assist in financing activities in the city's general fund, which benefit special segments of the broad general public, shall be established at a level closely related to the cost of providing the relevant services
 - Periodically, recalculate the full costs of activities supported by special fees or charges to identify the impact of inflation/deflation and other cost modifiers; such fees or charges will be adjusted to compensate for related cost changes
 - Support the city manager and other departments to actively seek all available grant and supplementary funding for operating or capital purposes in any fund
 - Maintain a minimum 5% fund balance for restricted use, as required by law, with a desired target minimum of 6%, and a maximum of 18%, shall be permitted to accumulate in the city's general fund for the following purposes:
 - To provide sufficient working capital;
 - As a reserve for emergency situations, such as fire, flood or earthquake; or
 - To cover any unanticipated deficit resulting from a shortfall in actual revenues in a given budget year. Emergency spending shall comply with ordinances and policies adopted by the city council
 - The budget officer will assist departments to prepare expenditure budgets on the basis of true economic need and without regard for providing contingency within each department. Estimating budget expenditures shall be conservative
 - Unless otherwise directed by the council in the February planning meeting, the budget officer's proposed budget shall be prepared to continue providing the same level of service as was provided in the previous budget year

ADMINISTRATIVE AGENCIES DIVISION

- The priorities of the city council's budget goals or other strategic plans shall be provided for, as far as resources will allow
- Any proposals for increasing the city's full-time staff will be specified in both the proposed department budgets and in the budget message
- The budget officer's proposed budget shall comply with the present pay policy of the city, and the budget officer shall submit to the city council the amounts of funding which will be allocated for market adjustments, reclassifications, and cost of living adjustments
- Proposals for capital projects shall comply with any capital projects plan adopted by the city council. Funds allocated for capital projects which are not disbursed during a fiscal year because the capital project is incomplete shall be reserved for the same capital project in the budget of the following fiscal year
- Class C road moneys shall be budgeted exclusively for major maintenance, overlays, new construction of roads and items directly related to the same
- The fee rates of any enterprise funds shall be examined each year to ensure that revenues reasonably relate to necessary expenditures

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Submit and receive the Government Finance Officers Association awards for budget presentation and financial reporting.	1. Budget submitted to Government Finance Officers Association for award of Distinguished Budget Presentation and award received.	Submitted and received yes	Submitted and received yes	Submitted and received	Submitted and received	Submitted and received
	2. Prepare annual financial report in format to comply with Government Finance Officer's Association Certificate for Excellence in Financial Reporting.	N.A.	Prepare Comprehensive Annual Financial Report (CAFR) and submit to GFOA for Certificate Submitted: _____ Certificate received: _____	Prepare Comprehensive Annual Financial Report (CAFR) and submit to GFOA for Certificate Submitted: _____ Certificate received: _____	Prepare Comprehensive Annual Financial Report (CAFR) and submit to GFOA for Certificate Submitted: _____ Certificate received: _____	Prepare Comprehensive Annual Financial Report (CAFR) and submit to GFOA for Certificate Submitted: _____ Certificate received: _____
	3. Comply with any Management Letter proposals recommended by Auditors.	N.A.	N.A.	Complete all journal entries prior to October 1	N.A.	N.A.

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
ADMINISTRATIVE AGENCIES DIVISION **FINANCE**

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Maintain a fiscally constrained budget through prioritization of expenditures and identification of revenue sources other than new taxes.	1. Prioritize funding from federal and state sources as well as public and private grants for all departments and in support of all stated goals.	Completed	Prioritize funding	Prioritize funding	Prioritize funding	Prioritize funding
	2. Identify ways to reduce expenditures through restructuring, reducing scope of services or consolidating functions	Completed	Engage Dept. Directors in budget priorities	Engage Dept. Directors in budget priorities	Engage Dept. Directors in budget priorities	Engage Dept. Directors in budget priorities
	3. Try to achieve goals without balancing budget solely by reducing amount transferred to capital projects.	Completed	Balance budget without 100% reliance on CIP funding reduction	Balance budget without 100% reliance on CIP funding reduction	Balance budget without 100% reliance on CIP funding reduction	Balance budget without 100% reliance on CIP funding reduction
Cooperate with and help facilitate Annexation Petitions.	1. Assist sponsors of the Willow Creek annexation as requested and permitted.	Assistance given upon request	Provide assistance as needed	Provide assistance as needed	Provide assistance as needed	Provide assistance as needed
Implement programs designed to enhance customer loyalty and satisfaction	1. Comply with requirements to post financial information on the Utah Public Finance Website (UPFW). The Transparency Initiative.	N.A.	Post financial information on UPFW by 5/15/2011	Post financial information as required Posted: —	Post financial information as required Posted: —	Post financial information as required Posted: —

MAJOR ACCOMPLISHMENTS

- Successfully completed reorganization of Finance Department and staffing job descriptions and duties outlined and disseminated
- Enhanced the annual budget presentation document
- Received GFOA award for Distinguished Budget Presentation
- Received clean opinion from external auditors for annual financial report
- Successfully “grew” the fund balance in spite of bad economic times
- Co-managed office space expansion construction and office configurations and reconfigurations

ADMINISTRATIVE AGENCIES DIVISION

2012 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- Additional funding for staff to attend and learn from National Association conferences held annually by the Government Finance Officers Association and/or the Association of Government Accountants. This change will allow staff to obtain the professional CPE necessary to maintain CPA and CGFM certifications, and keep abreast of state of the art programs and financial regulations, suggested practices and policies. Funding will be used to expand the opportunities to learn. Local training and conferences at lower cost will remain the priority method for obtaining training. Estimated cost: \$5,000.

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
FINANCE

ADMINISTRATIVE AGENCIES DIVISION

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
PERSONAL SERVICES				
Salaries and Wages (100)				
Elected & Exempt Salaries	145,871	162,160	166,785	Cost of Living Adjustment per policy
Permanent and Provisional Compensation	24,429	42,162	43,364	Cost of Living Adjustment per policy
Employee Bonus	5,500			
PTO and Comp Time Pay(Compensated Absences)	12,473			
PTO Funded Future Liability	-3,008	7,600	7,600	
Total Salaries and Wages	185,265	211,922	217,749	
Employer Paid Benefits (200)				
Health Insurance Premiums	11,615	11,235	18,077	Premium change
Life, AD&D Premiums	390	413	413	
Sect 125 Flex Plan Costs	74	98	90	
LTD Premiums	1,062	1,226	1,261	Associated with Compensation Changes
STD Premiums	526	409	420	Associated with Compensation Changes
Dental Insurance Premiums	322	765	880	Premium change
EAP-Employee Assistance Program Premiums	109	115	107	
Medicare (FICA)	2,676	2,963	3,047	Associated with Compensation Changes
Retirement / Pension Contribution	21,988	25,810	27,033	Associated with Compensation Changes
Additional Retirement (401K / 457)	1,839	8,025	12,912	Associated with Compensation Changes
Social Security (FICA) Substitute (401K / 457)	11,618	12,668	13,029	Associated with Compensation Changes
Unemployment Insurance		12,926	4,526	Reduction in claim
Workers Compensation Insurance	275	234	244	Associated with Compensation Changes
Total Employer Paid Benefits	52,494	76,887	82,039	
Total Personal Services	237,759	288,809	299,788	
OPERATING EXPENSES				
Professional and Technical Services (300)				
Information Systems - Contracted Services	95			
Total Professional and Technical Services	95			
Other Purchased Services (500)				
Training / Seminars	3,268	8,000	13,000	Additional support
Total Other Purchased Services	3,268	8,000	13,000	
General Expenses and Supplies (600)				
Mileage Allowanced / Reimbursement	467	400	400	
Subscriptions & Memberships	475	1,060	1,060	Department reorganization
Books - Educational		300	300	
Total General Expenses and Supplies	942	1,760	1,760	
Total Operating Expenses	4,305	9,760	14,760	
TOTAL EXPENDITURES	242,064	298,569	314,548	
TOTAL EXPENDITURES AND OTHER USES	242,064	298,569	314,548	

ADMINISTRATIVE AGENCIES DIVISION

**PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12**

FUND:	General Fund	COST CENTER NUMBER	11-4142
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	City Attorney	BUDGET: FY2011 Adopted	185,375.00
		FY2011 Amended	199,515.00
		FY2012 Budget	200,375.00
DIVISION	Administrative Agencies	DIRECTOR: Liane Stillman, City Manager CITY ATTORNEY: W. Shane Topham	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.110.010. A. The city attorney is a statutory officer of the city who shall be appointed and removed by the city manager with advice and consent of the city council. The city attorney shall be an attorney at law and must, throughout his tenure, be duly admitted to practice law in Utah. B. The city attorney's office is supervised by the city attorney and consists of the city attorney and such assistants and other staff members as may be appointed by the city manager. The city manager may provide the city attorney such assistance as may be deemed necessary or advisable and may, upon his own motion or upon request of the city attorney in special cases, employ special counsel to serve under the direction of the city attorney.

PURPOSE

The purpose of the City Attorney is to be the city's chief legal officer and representative.

PURPOSE STATEMENTS

Cottonwood Heights contracts with a private law firm to provide City Attorney services. The lawyer who acts in the capacity as City Attorney attends all City Council Business and Work Session meetings and attends all Planning and Zoning Commission meetings.

The City Attorney's responsibilities include:

- Advising the city council, the city manager and other city officers and employees, including members of boards and commissions, on matters of law affecting the city or their actions
- Prosecuting violations of city ordinances; provided, however, that the city may obtain such criminal prosecution services under contract with an independent contract provider, in which event such prosecutor shall be supervised by the city manager with assistance from the city attorney
- Preparing and review contracts, ordinances, resolutions and other legal documents concerning the city
- Approving as to form all contracts, legal instruments and bonds affecting the city.
- Represent the city in litigation in which the city is a party and/or cooperate with outside counsel hired for such litigation
- Defending all city officials and employees in any civil action when authorized to do so by state law, city ordinance, or resolution of the city council
- Handling and participate in, including the filing of friend of the court pleadings, litigation which directly affects an identifiable class of city residents and which is authorized by the city council; provided such litigation does not create a conflict of interest for the city or for the city attorney in the performance of his professional responsibilities
- Advising the city concerning risk management issues, insurance coverage and the like

ADMINISTRATIVE AGENCIES DIVISION

- Having the power to adjust, settle, compromise, or submit to arbitration or mediation any action, cause of action, account, debt, claim, demand, dispute or other matters in favor of or against the city or in which the city is concerned as a party, now existing or which may hereafter arise, when it is not covered by any city insurance policy and upon approval of the city manager
- Advising the city manager concerning legal issues involved in employee hiring, firing and discipline, as requested by the city manager, and handle other personnel matters as directed by the city manager, including city representation before any board, commission or body with oversight over such matters
- Reporting the status and outcome to the city manager and the city council of any litigation in which the city has an interest
- Administering the office of the city attorney and supervise the employees assigned to that office, if any
- Perform such other duties as are imposed by city ordinance or by direction of the city manager

As provided by state law, the city attorney may grant to witnesses immunity from prosecution for violation of city ordinances.

FY2010-11 MAJOR ACCOMPLISHMENTS

- No legal actions were taken against the City

FY2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- Funding is needed to supplement legal services that deal with special projects that need additional expertise. Amount: \$15,000

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Professionally Licensed Services	185,327	185,375	185,375	
Other Professional Services		14,140	15,000	
Total Professional and Technical Services	185,327	199,515	200,375	
Total Operating Expenses	185,327	199,515	200,375	
TOTAL EXPENDITURES	185,327	199,515	200,375	
TOTAL EXPENDITURES AND OTHER USES	185,327	199,515	200,375	

ADMINISTRATIVE AGENCIES DIVISION

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4144
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	4.86
SUB DEPARTMENT	Administrative Services	BUDGET: FY2011 Adopted	305,653.00
		FY2011 Amended	311,222.00
		FY2012 Budget	339,727.00
DIVISION	Administrative Agencies	DIRECTOR: Linda Dunlavy	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.100.010. The administrative services department is supervised by a director appointed by the manager. The administrative services department is divided into the city recorder's office, business licensing, human resources, and customer and community services.

PURPOSE

The purpose of the Administrative Services Department is to provide the following services:

- City Recorder
- Business Licensing
- Animal Licensing
- Human Resources
- Cash Receipting
- City hall reception and one stop counter support
- Events Liaison

PURPOSE STATEMENTS

Administrative Services functions with three full time employees and three part time employees.

The City Recorder's Office:

- Serves as the clerk of the city council, attending its meetings, keeping the record of its proceedings, and performing such other duties of a like nature as may be required by the city council, by city ordinance, or by state or federal law
- Is responsible for the recording, filing, indexing, making available for public inspection, and safekeeping of all proceedings of the city council and other records of the city
- Records all ordinances in full, uniformly and permanently, and authenticates the same. The recorder's Office records, in a book used exclusively for that purpose, all ordinances passed by the city council, and assigns each ordinance an identifying number, if the city council has not already done so. Immediately following the adoption of each ordinance or codification of ordinances, the recorder's Office makes or causes to be made a certificate stating the date of passage and of the date of publication or posting, as required. The record and memorandum, or a certified copy thereof, shall be prima facie evidence of the contents, passage, and publication or posting of the ordinance or codification
- Posts or publishes, as required by law, ordinances and resolutions adopted by the city council, and all legal notices

ADMINISTRATIVE AGENCIES DIVISION

- Supervises all municipal elections in accordance with state law and city ordinances, and keep and maintain all election records and have custody of all property used in connection therewith, according to law
- Countersigns all contracts made on behalf of the city and maintains a properly indexed record of all contracts, agreements, deeds, rights-of-way, and other legal documents to which the city is a party
- Prepares, attests, and reports on the vital statistics of the city, as requested by the city manager or the city council
- Notifies the appointing authority of the impending expiration of the term of office of a member of any board or commission, such notice to be given at least 30 days before such expiration.
- Acts as the custodian of the official seal of the city
- Acts as the city records officer to oversee and coordinates records access and management and city archive activities as required by local, state, and federal law
- Is responsible for city compliance with the "Government Records Access Management Act" ("GRAMA"), UTAH CODE ANN. §63G-2-101, et seq., including proper response to requests for information and copies of records there under
- Is present at the opening of all sealed bids under chapter 2.150
- Serves as clerk of the city's planning commission, board of adjustment, and other public bodies, attending meetings, keeping the record of proceedings, and performing such other duties of a like nature as may be required by the city council, by the city manager, by city ordinance, or by state or federal law

The Business licensing Office:

- Collects all license fees and issues all licenses in the name of the city to all qualified persons
- Promulgates, enforces, and supervises the enforcement of all reasonable rules and regulations necessary to the operation of the business licensing functions
- Adopts all forms and prescribes the information to be given therein as to character and other relevant matters
- Requires applicants to submit any affidavits necessary and proper in the licensing process.
- Organizes and maintains accurate and complete files on applications and licenses

The Human Resources Office:

- Administers all personnel functions of the city, including, without limitation, the functions of employee recruiting and certification, employee classification and evaluation, administration of benefits, wage and compensation plans, labor relations, training, employee safety and health, equal opportunity employment, affirmative action and maintenance of all city personnel records
- Functions as the Equal Employment Opportunity (EEO) Officer. The function of the equal employment opportunity officer is assigned to the human resource director, who may delegate the functions but not the responsibility therefore. The EEO officer shall be responsible for developing and monitoring equal employment opportunity and employee affirmative action programs throughout the city in accordance with applicable federal, state and city laws and guidelines
- Functions as the Occupational Safety and Health (OSHO) Officer. The function of the occupational safety and health officer is assigned to the human resource director, who may delegate functions but not the responsibility therefore. The OSHO officer shall be responsible for surveying and assessing hazardous or unhealthful working conditions for city employees and for developing and monitoring safety and health programs throughout the city

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
ADMINISTRATIVE SERVICES

ADMINISTRATIVE AGENCIES DIVISION

- Provides support for the Civil Service Commission. If the city empanels a civil service commission, then the human resources director shall provide staff and clerical support to aid such commission in fulfilling its duties under state law and this code
- Provides support for the Employee Appeals Board. The division shall arrange for the selection of members of the board and provide staff support as it deems necessary to aid the board in the performance of its functions

The Customer and Community Service Office:

- Receives (in person or via telephone, facsimile, e-mail or other means) customer communications and directs such to the appropriate city departments for response
- Cashiers and receives/receipts various payments to the city
- Issues animal licenses

The Events Coordinator:

- Acts as liaison with volunteer committees to the City, Recreation Center and School District in helping utilize city resources
- Ensures volunteer committees understand and follow city procurement guidelines and tracks expenditures in order to have accurate budget numbers
- Purchases, inventories, organizes, labels, and develops appropriate storage for events
- Coordinates, oversees and serves as a resource for the city's internal and external events as directed by the department director or the city manager

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Implement programs designed to enhance customer loyalty and satisfaction	1. Educate staff and the public on the tracking procedure for every complaint and achieve a 100% response rate to filed complaints.	100% of EBetterPlace responded to	100% of EBetterPlace responded to	Complaint procedure now becomes part of the webpage (public relations specialist will oversee)	N/A	N/A
	2. Select, develop, and implement training for all employees who may become involved with citizens in potentially confrontational situations.	One training event on customer service completed 06/30/2010	One training event on customer service completed 06/30/2011	Complete two customer service training events by 06/30/2012	Complete annual customer service training by 06/30/2013	Complete annual customer service training by 06/30/2014

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
ADMINISTRATIVE AGENCIES DIVISION
ADMINISTRATIVE SERVICES

	Measures	FY2009- 2010 Actual	FY2010- 2011 Actual	FY2011- 2012 Target	FY2012- 2013 Target	FY2013- 2014 Target
Implement programs designed to enhance customer loyalty and satisfaction (cont'd)	3. Work with the Planning Department to cross-train counter staff to facilitate any customer request. This will include: cash receipting; deposits; issue business licenses/renewals; issue animal licenses; issue construction permits/excavation permits; understand how to accept building plans; and answer basic zoning questions. Cross Train on the functions within the department so that no "customer" is ever turned away.	N/A	35 % of staff cross trained by 6/30/2011	100% of staff cross trained by 06/30/2012	N/A	N/A
	4. Cross-train within the Administrative Services Department on accepting job applications; posting agendas; posting legal notices; setting up the recording equipment for meetings; understanding the election process; understanding the media system in the Council Chambers	N/A	25% of staff cross trained 06/30/2011	100% of staff cross trained by 6/30/2012	N/A	N/A
	5. Create new resident packet that includes city information as well as a 'FAQs' for each department, school district, rec center, etc.	N/A	N/A	Complete packet by 06/30/12	Update packet annually by 06/30	Update packet annually by 06/30

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
ADMINISTRATIVE AGENCIES DIVISION **ADMINISTRATIVE SERVICES**

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Implement programs designed to enhance customer loyalty and satisfaction (cont'd)	6. Certify all front office staff as notaries with recertification every four years	N/A	100% certified by 12/31/2010	N/A	N/A	N/A
Maintain strong records management program	1. Establish records management program to help the City maintain a program for the economical and efficient management of records, through the cycle of the record. Establish scanning and archiving procedure	Completed preliminary meetings with Dept Directors	Developed plan and implemented actions for Finance, Administrative Services, and CED by 6/30/2011	Implement actions for Administrative Services, Finance, Police, Public Works, City Manager, and City Council by 06/30/2012	100% scanning and archiving all department records by 06/30/2013	Maintain schedule of scanning and archiving by 06/30/2014
Maintain strong interlocal cooperation with other government entities with particular emphasis on the following	1. Work with Cottonwood Heights Recreation Center (CHRC) on projects of mutual benefit and interest to citizens and cooperate in identifying sources of funding for recreation related projects.	Partnered with CHRC on Easter Egg Hunt, Movies in the Park, Butlerville Days, and Thanksgiving 5 K events	Partnered with CHRC on Easter Egg Hunt, Movies in the Park, Butlerville Days, Thanksgiving 5K and Halloween event by 06/30/11	Partner with CHRC on Easter Egg Hunt, Movies in the Park, Butlerville Days, Thanksgiving 5K, Halloween event and a Christmas event by 06/30/12	Partner with CHRC on Easter Egg Hunt, Movies in the Park, Butlerville Days, Thanksgiving 5K, Halloween event and a Christmas event by 06/30/12	Partner with CHRC on Easter Egg Hunt, Movies in the Park, Butlerville Days, Thanksgiving 5K, Halloween event and a Christmas event by 06/30/12
Risk Management	1. Complete Risk Management Certification Program	2 directors 1 asst. chief are enrolled in the certification program and are attending classes	2 directors 1 asst. chief completed certification 12/31/2011	2 directors complete certification 12/31/ 2012	N/A	N/A
	2. Complete mandated training for harassment/ discrimination, defensive driving, and workplace safety.	Completed	Completed	Complete by 06/30/12	Complete by 06/30/13	Complete by 06/30/14

ADMINISTRATIVE AGENCIES DIVISION

2010-11 MAJOR ACCOMPLISHMENTS

- Compliance Checks: Business Licensing compliance checks were done monthly this year. All City businesses will have been visited by June 30, 2011
- Website: Business Licensing has updated their website page
- All business licenses have been scanned and Optical Character Recognition (OCR) file with hard copies of past business licenses moved to State Archives
- Department employees have begun cross-training on Caselle. The past year many of the 'bugs' have been worked out and we will continue to cross-train
- Five Administrative Services department employees are now notaries
- The Human Resources Policies and Procedures Manual and the accompanying benefits book were updated
- Comprehensive compensation study completed

2012 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- Change in Animal Licensing procedure-moving renewal date on basis of one year after license granted to having all licenses issued on September 1
- Add line items for drug testing, background checks, recruiting. (Police would still include recruiting costs in their budget)
- Additional line item budget for employee performance recognition by department heads
- Additional line item for department administrative consultants
From time to time, administrative services has needs for specialists for background checks, interviewing, and testing; as well as coverage for the front counter. It is most cost effective to cover these needs by using specialists and having existing employees cover during vacations or other absences
- Additional training money – \$1,000
There will be increased training needed this year. Kory is beginning her City Recorder training; Monica could begin her business license certification training; and Kelly will begin attending training on health and insurance benefits
- \$1,000 for New Resident Information Packet

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
ADMINISTRATIVE SERVICES

ADMINISTRATIVE AGENCIES DIVISION

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
PERSONAL SERVICES				
Salaries and Wages (100)				
Elected & Exempt Salaries	63,818	76,013	78,180	Cost of Living Adjustment per Policy
Professional/Technical/Managerial Salaries	54,006			
Permanent and Provisional Compensation	82,310	100,803	103,678	Cost of Living Adjustment per Policy
Temporary, Seasonal, Emergency Compensation	31,244	26,519	27,276	
Overtime and Pay Adjustments	29			
Employee Bonus	4,350			
PTO and Comp Time Pay(Compensated Absences)	18,938			
PTO Funded Future Liability	-1,429	6,314	6,314	
Total Salaries and Wages	253,266	209,649	215,448	
Employer Paid Benefits (200)				
Health Insurance Premiums	11,176	22,470	36,154	Premium Increase
Life, AD&D Premiums	726	689	689	
Sect 125 Flex Plan Costs	143	131	120	
LTD Premiums	1,231	1,061	1,091	Associated with Compensation Changes
STD Premiums	612	354	364	
Dental Insurance Premiums	10,415	1,530	1,760	Premium Increase
EAP-Employee Assistance Program Premiums	203	269	249	
Medicare (FICA)	3,860	2,948	3,032	Associated with Compensation Changes
Retirement / Pension Contribution	26,310	23,640	25,042	Associated with Compensation Changes
Additional Retirement (401K / 457)	3,678	4,013	6,456	Associated with Compensation Changes
Social Security (FICA) Substitute (401K / 457)	13,482	12,607	12,966	Associated with Compensation Changes
Workers Compensation Insurance	1,496	1,376	1,416	
Total Employer Paid Benefits	73,332	71,088	89,339	
Total Personal Services	326,598	280,737	304,787	
OPERATING EXPENSES				
Professional and Technical Services (300)				
Drug Testing/Background Tests		3,200	3,200	
Consulting / Administrative Support Contracts	2,405	10,745	10,700	
Total Professional and Technical Services	2,405	13,945	13,900	
Property Services (400)				
Maintenance of Office Equipment	4,132	4,200	4,200	
Total Property Services	4,132	4,200	4,200	
Other Purchased Services (500)				
Surety & Fidelity Bonds				
Training / Seminars	4,345	4,600	5,600	Additional support
Public Notices / Advertising / Printing	3,122	5,000	6,000	Additional support
Appreciation events			2,500	New program
Total Other Purchased Services	7,467	9,600	14,100	

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
GENERAL GOVERNMENT DEPARTMENT
ADMINISTRATIVE SERVICES

ADMINISTRATIVE AGENCIES DIVISION

General Expenses and Supplies (600)			
Office Supplies	266	1,000	1,000
Mileage Allowanced / Reimbursement	144	250	250
Subscriptions & Memberships	870	1,490	1,490
Total General Expenses and Supplies	1,280	2,740	2,740
Total Operating Expenses	15,284	30,485	34,940
TOTAL EXPENDITURES AND OTHER USES	341,882	311,222	339,727

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4146
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	Elections	BUDGET: FY2011 Adopted	0.00
		FY2011 Amended	0.00
		FY2012 Budget	40,000
DIVISION	Administrative Agencies	DIRECTOR: Linda Dunlavy	

AUTHORITY: [Utah Code](#) 10-3-205: Election of officers in municipalities operating under a city council form of government.

In each municipality operating under a five-member or six-member city council form of government, the election and terms of office shall be as follows:

- (1) The offices of mayor and approximately half the council members shall be filled in municipal elections held in 1977. The terms shall be for four years. These offices shall be filled every four years in municipal elections.
- (2) The offices of the remaining council members shall be filled in a municipal election held in 1979. The terms shall be for four years. These offices shall be filled every four years in municipal elections. Amended by Chapter 202, 2004 General Session

COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.20.020 and 2.20.030: Any person who is a registered voter may be a candidate and hold elective office in the city if the person has resided within the city for a period of twelve (12) consecutive months immediately preceding the date of election. In case of an annexation, any person who has resided within the territory annexed for the prescribed 12-month period is deemed to meet the residence requirement for candidacy in the city and district to which the territory was annexed. A candidate for a non-mayoral seat on the city council must be a resident of the district he is seeking to represent when filing for office and (except as otherwise provided by Utah state law) continuously thereafter. A person appointed to fill a vacancy on the city council must have been a resident of the city for a period of 12 consecutive months immediately preceding such appointment and, in addition, must meet all applicable residence requirements for the district he is appointed to represent.

The mayor shall be elected at large for a four-year term of office, except that the term of office of the city's first mayor following the city's incorporation shall be the term necessary to cause future mayoral elections to occur on the cycle required by Utah state law.

Cottonwood Heights holds municipal elections on the odd numbered years. The City contracts with the Salt Lake County Clerks Office to provide the machinery and staffing to accommodate City elections.

PURPOSE

The purpose of the Elections section is to pay for the processing of election results and other costs associated with holding the election.

PURPOSE STATEMENTS

The City Recorder's Office:

Supervises all municipal elections in accordance with state law and city ordinances, and keep and maintain all election records and has custody of all property used in connection therewith, according to law.

ADMINISTRATIVE AGENCIES DIVISION

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Target	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
The City will hold municipal elections to provide its citizens with the opportunity to determine how they are governed and how their city is managed and operated by electing a Mayor and four City Council members.	1. Hold municipal elections the 1 st Tuesday in November every other year on odd numbered years.	Election held	No election required	Election held	No election required	Election held

2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- In anticipation of a municipal election in the fall of 2011, it is requested that a budget of \$40,000 be established.

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Major Contracted Services - Annually Fixed	49,028		40,000	Local election to be held
Total Professional and Technical Services	49,028		40,000	
Total Operating Expenses	49,028		40,000	
TOTAL EXPENDITURES	49,028		40,000	
TOTAL EXPENDITURES AND OTHER USES	49,028		40,000	

PUBLIC SAFETY DEPARTMENT

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4211
DEPARTMENT:	Public Safety	FULL TIME EQUIVALENT	45.25
SUB DEPARTMENT	Police	BUDGET: FY2011 Adopted	4,605,105.00
		FY2011 Amended	4,711,660.00
		FY2012 Budget	5,044,880.00
DIVISION	Public Safety	POLICE CHIEF: Robby Russo	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.130.010: There is established the Cottonwood Heights Police Department, and the position of chief of police, who shall serve as the department head, be the appointing power and be responsible for the administration of the department. The chief of police shall have command over all of the officers, members and employees of the police department. The chief of police shall report to and be subject to supervision by the city manager.

PURPOSE

The purpose of the police department is to foster professional law enforcement services that provide crime prevention programs, successful patrol techniques and effective traffic enforcement to ensure safe travel upon city streets, and secure businesses, industries and homes in which citizens and residents can safely work and live.

A leader within Utah Law Enforcement, Patrol, Investigations, Community Oriented Policing and Administrative services, the Cottonwood Heights Police Department, in partnership with the community, proactively protects and serves the community through progressive, comprehensive, and cost effective law enforcement.

PURPOSE STATEMENTS

The Police Department functions with forty two full time and one paid part time employee, unpaid volunteer police officers, in addition to sixteen part time school crossing guards.

The police department and its chief, by and through its sworn officers, shall be responsible for the following:

- Preserving the public peace and enforcing the law.
- Preventing crime, emphasizing adoption of programs for crime prevention.
- Repress crime through identification and apprehension of criminals and recovery of stolen property Detecting and arresting criminal offenders.
- Regulate non-criminal conduct, such as traffic control, crowd control etc.
- Protecting the rights of persons and property.
- Regulating and controlling motorized, bicycle, and pedestrian traffic, emphasizing adoption of programs to prevent traffic accidents.
- Report to the scene of accidents and investigates causes and results of accidents.
- Provide community oriented police work and assists citizens in such matters as crime prevention, drug abuse resistance education (DARE), traffic safety, and giving general information as needed.
- Make investigations of vice and narcotics activities.
- Identify and recover stolen property, investigate reports of stolen automobiles and property stolen from automobiles

- Conduct investigations of and thefts, conduct special investigations for other law enforcement agencies, investigate all complaints on checks and forgeries, and investigate complaints of crimes committed by juveniles
- Testify as a witness in court as needed
- Training of sworn personnel
- Prepare a variety of reports and records
- Compile and prepare required information and evidence to assist in prosecution of criminal cases
- Providing and maintaining police records and communication systems

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Enhance CHPD performance with emphasis on officer/citizen interaction and renewed focus on neighborhoods and youth issues.	1. Increase financial, volunteer, and media support of Neighborhood Watch Program.	N.A.	Funded enhanced Neighborhood Watch Program covers city and Night Out Against Crime event held	Continue Neighborhood Watch Program and Night Out Against Crime event	Continue Neighborhood Watch Program and Night Out Against Crime event	Continue Neighborhood Watch Program and Night Out Against Crime event
	2. Continue emphasis on DUI enforcement and neighborhood patrols.	N.A.	Continued DUI arrests averaging 250 per year participated in E.A.S.Y. underage anti-drinking program funded by State Grant and Increase staffing for patrol	Additional patrol FTE for peak hours	Two additional patrol FTE for peak hours over FY2010-11 base year	Maintain enhanced enforcement and patrols
	3. Enhance annual awards event with focus on both officer and citizen activities.	N.A.	Enhanced awards event held Officer and Civilians recognized	Hold event Recognize Officers and Civilians	Hold event Recognize Officers and Civilians	Hold event Recognize Officers and Civilians

DEPARTMENTS, DIVISIONS, AND PROGRAMS
PUBLIC SAFETY DEPARTMENT
POLICE

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Enhance CHPD performance with emphasis on officer/citizen interaction and renewed focus on neighborhoods and youth issues. (cont'd)	4. Emphasize collaborative law enforcement by maximizing interagency cooperation and mutual aid.	N.A.	Chief-chair of Salt Lake Law Enforcement and Directors organization and Participate in Metro Gang Unit and Joint Conflict And Tactical simulation program (JCAT)	Participate in Salt Lake Law Enforcement and Directors organization and Participate in Metro Gang Unit and Joint Conflict And Tactical simulation program (JCAT)	Participate in Salt Lake Law Enforcement and Directors organization and Participate in Metro Gang Unit and Joint Conflict And Tactical simulation program (JCAT)	Participate in Salt Lake Law Enforcement and Directors organization and Participate in Metro Gang Unit and Joint Conflict And Tactical simulation program (JCAT)
	5. Continue to develop and implement a professional curriculum for training all officers with particular focus on creating a community friendly police force.	N.A.	New training facility and radio BDA operational and no excessive force lawsuits filed against the City	Continue training and no excessive lawsuits filed against the City	Continue training and no excessive lawsuits filed against the City	Continue training and no excessive lawsuits filed against the City
	6. Examine ways to be more effective in drug abuse enforcement with particular emphasis on prescription drug abuse and abuse by teenage youth.	N.A.	Participated in E.A.S.Y. underage anti-drinking program funded by State Grant and implemented Keeping it REAL program at Butler Middle School	Continue current programs as State funding permits and search for other programs to engage the youth	Continue current programs as State funding permits and search for other programs to engage the youth	Continue current programs as State funding permits and search for other programs to engage the youth

FY2010-11 MAJOR ACCOMPLISHMENTS

- Priority one (life/death) response times below 4 minutes
- Under-spent budget by >5%

- Have 100% clearance rate on all aggravated felony crimes
- Continued DUI arrests averaging 250 per year/participated in EASY underage anti-drinking program.
- Neighborhood Watch Program covers city/Full Time Victim Advocate/Metro Gangs and JCAT
- Chiefs Corner post in the Valley Journal
- Salt Lake Law Enforcement Administrators and Directors-Chair
- Acquired digital finger-print machine with grant
- Secured ADTEC grant for 5 dash cameras and PBT's
- New office space and training facility operational along with radio BDA
- Fulltime volunteer chaplain program
- No law suits for use of force or negligence (insurance rebate)
- Public Relations
 - Night Out Against Crime
 - Emergency Preparedness
 - Police Summer Party
 - Police v. Fire Softball game/BBQ
 - Police Awards Banquet

FY2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- Personnel Change Requested: 1.00 FTE Drug Officer \$70,395 (position already added by FY2010-11 budget amendment)
Background Information:
 - "As you probably know:"
 - *In 2007, prescription drug deaths surpassed motor vehicle crashes as Utah's leading cause of injury death. This change is largely caused by medications that can be legally prescribed; more specifically, narcotic (pain) medications*
 - *US Department of Health and Human Services shows that Utah ranks in the top 10 states for percentage of people with "higher past year prevalence of non-medical use of any prescription psychotherapeutic drug among persons 12 and older*
 - *Results from the 2007 National Survey on Drug Use and Health reports a drop in use of cocaine, methamphetamine, and marijuana, between 2002 and 2007, particularly for those aged 18-25. However, among this same age group, as well as in those aged 55-59, the NSDUH study showed an upswing in non-medical prescription drug use and abuse*
 - *Non-alcohol (pharmaceutical) DUI/DWI rate increasing exponentially*
- Police Target Areas:
 - "Demonstrate the viability of a valley wide coalition to address prescription narcotic abuse in Salt Lake County
 - "As the chief of the Cottonwood Heights Police Department - what do you see as the problem?"
 - Lack of education among consumers and prescribing professionals
 - Lack of collaboration among invested institutions like DOPL, Law Enforcement, and Insurance Agencies etc

- We end up dealing with this issue from a 'reactive' approach instead of a 'proactive' approach
- "If we had a prescription fraud investigator who would be your partner(s)?
- Substance Abuse Treatment Professionals, Public School Education, Parents, Law Enforcement, Regulatory Entities etc
- "From your point of view, what would you see as the long-term goal(s) of this position? In other words, what do you think this expenditure should ultimately achieve?"
 - Change community norms and increase education regarding prescription drugs
 - Modify state law and box store policy related to reporting and gate keeping pharmaceuticals
 - Provider lack of knowledge, community norms, enforcement, availability, individual factors

Computer Server - \$41,023 for hardware component and maintenance support.

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
PUBLIC SAFETY DEPARTMENT
POLICE

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
PERSONAL SERVICES				
Salaries and Wages (100)				
Elected & Exempt Salaries	168,808	183,444	188,669	Cost of Living Adjustment per policy
Professional/Technical/Managerial Salaries				
Permanent and Provisional Compensation	213,496	242,471	249,387	Cost of Living Adjustment per policy
Sworn Police Officer Compensation	1,573,128	1,845,216	1,921,133	Cost of Living Adjustment per policy
Temporary, Seasonal, Emergency Compensation	122,224	145,128	105,755	
Overtime and Pay Adjustments	109,691	106,160	90,200	
Grant paid Overtime	22,630	15,036		
On Call Pay	2,300			
Employee Bonus	43,475			
PTO and Comp Time Pay(Compensated Absences)	158,471			
PTO Funded Future Liability	45,817	70,197	70,197	
Reimbursed Labor	-60,000	-60,000	-60,000	
Total Salaries and Wages	2,400,040	2,547,652	2,565,341	
Employer Paid Benefits (200)				
Health Insurance Premiums	349,730	366,258	623,327	Premium change Associated with Compensation Changes
Life, AD&D Premiums	4,924	5,581	5,788	
Sect 125 Flex Plan Costs	446	488	450	
LTD Premiums	13,378	13,628	14,155	Associated with Compensation Changes
STD Premiums	6,959	4,543	4,718	Associated with Compensation Changes
Dental Insurance Premiums	23,018	27,275	32,814	Associated with Compensation Changes
EAP-Employee Assistance Program Premiums	1,370	1,558	1,488	
Medicare (FICA)	36,355	34,815	35,519	Associated with Compensation Changes
Retirement / Pension Contribution	548,251	592,385	622,076	Associated with Compensation Changes and Legislatively Mandated Rate Change
Additional Retirement (401K / 457)	11,202	12,038	19,368	Associated with Compensation Changes
Social Security (FICA) Substitute (401K / 457)	150,475	148,866	151,857	Associated with Compensation Changes
Unemployment Insurance	4,638			
Workers Compensation Insurance	50,813	51,191	51,644	
Total Employer Paid Benefits	1,201,559	1,258,626	1,563,204	
Total Personal Services	3,601,599	3,806,278	4,128,545	

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
PUBLIC SAFETY DEPARTMENT
POLICE

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Police - UCAN Radio Services	22,215	22,000	20,000	
Police - E911 Services / PSAP Contractual Services	181,612	185,000	185,000	
Police - Records Management Contractual Services	30,089	33,000	38,000	
Police - Contracted PS Crime Lab Service	10,004	35,457	35,457	
Police - Contracted Service - Other	17,118	5,135	9,135	
Informants and Drug Buys	970	5,000	5,000	
Total Professional and Technical Services	262,008	285,592	292,592	
Property Services (400)				
Maintenance of Buildings	3,121	3,500	3,500	
Maintenance of Office Equipment	278	500	500	
Lease of Building - rent	104,474	75,000	80,000	Change in Contractual Lease rate
Equipment Rentals	3,508	3,185	3,185	
Police - Special Supplies	40,079	33,500	31,000	
Police - Firearms	14,530	14,988	14,988	
Police - Tasers	7,248	10,000	8,000	
Police -Personnel Safety Equipment	375	1,000	5,000	
Police - Dog, Equipment & Supplies	5,295	11,000	11,000	
Total Property Services	178,908	152,673	157,173	
Other Purchased Services (500)				
Insurance - General Business	15,452	21,137	21,137	
Telephone - Communications / Internet	44,641	50,600	48,000	
Training / Seminars	22,127	25,008	15,000	
Appreciation Events / Hosting	721			
Total Other Purchased Services	82,941	96,745	84,137	
General Expenses and Supplies (600)				
Uniform Purchases - New	23,062	29,000	28,000	
Cameras and Supplies	13,604	5,000	5,000	
Meals & Refreshments	6,640	3,500	3,500	
Tuition Reimbursement	10,581	5,500	5,500	
Police Supplies - including ammunition	16,635	31,310	33,310	
Office Supplies	14,846	12,000	16,000	
Computer Software <\$10,000	5,552	5,000	7,000	
Computer Components <\$10,000	18,994	22,062	19,000	
Vehicle Repairs	19,819	21,000	17,000	
Vehicle Tires	22,288	7,100	5,600	
Gasoline, Diesel, Oil, & Grease	132,343	142,400	178,000	Price increase per economy
Subscriptions & Memberships	3,582	2,500	2,500	
Total General Expenses and Supplies	287,946	286,372	320,410	

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
PUBLIC SAFETY DEPARTMENT
POLICE

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
Capital Outlay (700)				
Improvements of Buildings				
Leasehold Improvements		5,000	5,000	
Autos & Trucks - Capital Purchase		60,000		Police Seizure funds
Computer Equipment - Capital			36,023	Information Technology Plan
Machinery & Equipment - Capital Purchase	335	2,000	6,000	
Office Furniture, Fixtures & Equip - Capital Purchase		5,000	5,000	
Police - Vehicle Light Bars / Sirens				
Police - Vehicle Communications	8,361	3,000	3,000	
Police - Hand Held Radios	6,033	7,000	7,000	
Total Capital Outlay	14,729	82,000	62,023	
Other (900)				
Contributions – Police Scholarships		2,000		
Total Other		2,000		
Total Operating Expenses	826,532	905,382	916,335	
TOTAL EXPENDITURES	4,428,131	4,711,660	5,044,880	
TOTAL EXPENDITURES AND OTHER USES	4,428,131	4,711,660	5,044,880	

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4256
DEPARTMENT:	Public Safety	FULL TIME EQUIVALENT	2.00
SUB DEPARTMENT	Ordinance Enforcement	BUDGET: FY2011 Adopted	148,897.00
		FY2011 Amended	141,584.00
		FY2012 Budget	167,318.00
DIVISION	Police	DIRECTOR: Robby Russo, Police Chief	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.60.050. The Ordinance Enforcement Division is supervised by the Police Chief.

PURPOSE

The purpose of Ordinance Enforcement is to provide the following services:

- Enforcement of city zoning, business licensing, health and other ordinances.
- Abating nuisances.
- Manage the Animal Services program of the City.

PURPOSE STATEMENTS

Ordinance Enforcement functions with two full time employees.

Ordinance enforcement:

- Enforces or assists in the enforcement of city zoning, business licensing, health and other ordinances, including coordination of all ordinance enforcement within the city
- Abates nuisances and other unsightly or noxious objects or sounds
- Enforces animal control ordinances and providing animal control pickup service
- Administers the city's animal licensing program
- Promulgates rules and regulations in conformity with state law and city ordinances dealing with animal licensing and regulation, tags, and collars; running at large and impounding; notice to owners and redemption; disposition of unclaimed or infected animals; confinement of certain animals and muzzling; rabies control and notices vaccinations, and enforcing the same; and other pertinent matters
- Manages the impound, care, redemption, sale, and euthanasia of animals
- Conducts publicity programs to acquaint the public with the laws and regulations dealing with animal ownership and control

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Implement programs designed to enhance customer loyalty and satisfaction	1. Develop "For your information" (FYI) brochures to be used for the most common complaint and queries.	N.A.	Explain the investigation process, and provide a timeline and expectation of resolution. % Completed	N.A.	N.A.	N.A.

FY2010-11 MAJOR ACCOMPLISHMENTS

- Animal Control and Ordinance Enforcement moved under the police department. Vehicle purchase, repairs and general maintenance was completed from the Public Works budget and didn't transfer. The radios, uniforms and equipment have been absorbed within the police budget
- Dealt with many long standing issues in the city this year successfully cleaning up those issues.
- Worked weekend shifts at Spencer's pond to educate the public about the leash ordinance.
- Valley wide Animal Disaster Preparedness Program initiated. Cottonwood Heights in coordination with other jurisdictions started plans to jointly address each others needs during a disaster response
- Officers completed Crisis Intervention Team (CIT) Training which will help them because most of our hoarders and multiple pet owners have mental issues

FY2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- Vehicle repairs, tires, general maintenance \$10,000
- Animal Control in-service training conference. \$ 1,000

DEPARTMENTS, DIVISIONS, AND PROGRAMS
PUBLIC SAFETY DEPARTMENT
POLICE – ORDINANCE ENFORCEMENT

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
PERSONAL SERVICES				
Salaries and Wages (100)				
Permanent and Provisional Compensation	78,400	85,809	88,257	Cost of Living Adjustment per Policy
Overtime and Pay Adjustments	1,422			
On Call Pay	2,500			
Employee Bonus	1,350			
PTO and Comp Time Pay(Compensated Absences)	4,359			
PTO Funded Future Liability	2,351	2,590	2,590	
Total Salaries and Wages	90,382	88,399	90,847	
Employer Paid Benefits (200)				
Health Insurance Premiums	20,280	8,306	13,364	Premium change
Life, AD&D Premiums	254	276	276	
LTD Premiums	538	515	530	Associated with Compensation Changes
STD Premiums	267	172	177	Associated with Compensation Changes
Dental Insurance Premiums	970	527	606	Premium change
EAP-Employee Assistance Program Premiums	71	77	71	
Medicare (FICA)	1,262	1,244	1,280	Associated with Compensation Changes
Retirement / Pension Contribution	10,472	10,735	11,221	Associated with Compensation Changes
Additional Retirement (401K / 457)		4,013	6,456	Associated with Compensation Changes
Social Security (FICA) Substitute (401K / 457)	5,568	5,320	5,472	Associated with Compensation Changes
Workers Compensation Insurance	1,291	1,500	1,518	
Total Employer Paid Benefits	40,973	32,685	40,971	
Total Personal Services	131,355	121,084	131,818	
OPERATING EXPENSES				
Professional and Technical Services (300)				
Veterinary Services				
Major Contracted Services - Annually Fixed	8,335	10,000	10,000	
Total Professional and Technical Services	8,335	10,000	10,000	
Property Services (400)				
Small Tools and Equipment	1,413	1,600	1,600	
Total Property Services	1,413	1,600	1,600	
Other Purchased Services (500)				
Insurance - General Business	789	1,400	1,400	
Training / Seminars	734	1,200	2,200	Increase support
Total Other Purchased Services	1,523	2,600	3,600	

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
PUBLIC SAFETY DEPARTMENT
POLICE – ORDINANCE ENFORCEMENT

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
General Expenses and Supplies (600)				
Uniform Purchases - New	1,074	300	300	
Vehicle Repairs	125			
Gasoline, Diesel, Oil, & Grease	5,570	6,000	20,000	Price adjustment and usage
Total General Expenses and Supplies	6,769	6,300	20,300	
Total Operating Expenses	18,040	20,500	35,500	
TOTAL EXPENDITURES	149,395	141,584	167,318	
TOTAL EXPENDITURES AND OTHER USES	149,395	141,584	167,318	

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4221
DEPARTMENT:	Public Safety	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	Fire	BUDGET: FY2011 Adopted	3,100,000.00
		FY2011 Amended	3,227,655.00
		FY2012 Budget	3,133,349.00
DIVISION	Public Safety	CITY LIAISON: Mayor Cullimore	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.120.010: Fire and emergency protection services in the city currently are performed by the Unified Fire Authority (the "UFA"), under the direction of the city manager, pursuant to interlocal agreement between the city and the various other governmental entities that are participants in the UFA. Notwithstanding the city's current method of obtaining fire and emergency protection services, the city may in the future elect to withdraw from the UFA and (a) change its fire and emergency protection services provider to another provider, (b) join as a participant in some other interlocal entity providing fire and emergency protection services to its participants, or (c) create its own fire department to provide fire and emergency protection in the city. At such time, if any, as the city elects to organize its own fire department, this chapter will be modified to provide the necessary organizational framework, designation of responsibilities and other guideline for such department.

PURPOSE

The purpose of the fire department is to protect property and persons by providing fire protection, emergency management, hazardous materials response, bomb disposal, emergency medical response, urban search and rescue operations, fire prevention, public education, community relations, and fire and explosives investigations.

PURPOSE STATEMENTS

The Unified Fire Authority (UFA) operates the fire department out of two fire stations within Cottonwood Heights with other support coming from the central UFA.

FY2011-12 DEPARTMENT SERVICE LEVEL REQUESTS

- It has been determined that the City is responsible for maintenance and repair or replacement of fire hydrants located throughout the City. In FY2011 Salt Lake Public Utilities billed Cottonwood Heights for \$26,213 for such costs. It is requested that a budget of \$28,000 be established to pay for anticipated needs.

DEPARTMENTS, DIVISIONS, AND PROGRAMS
PUBLIC SAFETY DEPARTMENT
FIRE

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Police - E911 Services / PSAP Contractual Services	250,425	281,655	300,000	100% revenue pass through
Major Contracted Services - Annually Fixed	2,864,913	2,896,000	2,805,349	
Total Professional and Technical Services	3,081,976	3,177,655	3,105,349	
Property Services (400)				
Maintenance – Fire Hydrant Repair		50,000	28,000	Billings from provider caught up
Total Property Services		50,000	28,000	
Total Operating Expenses	3,081,976	3,227,655	3,133,349	
TOTAL EXPENDITURES	3,081,976	3,227,655	3,133,349	
TOTAL EXPENDITURES AND OTHER USES	3,081,976	3,227,655	3,133,349	

***HIGHWAYS AND PUBLIC
IMPROVEMENTS
DEPARTMENT***

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4410
DEPARTMENT:	Highways and Public Improvements	FULL TIME EQUIVALENT	4.20
SUB DEPARTMENT	Public Works	BUDGET: FY2011 Adopted	381,216.00
		FY2011 Amended	976,762.00
		FY2012 Budget	1,045,132.00
DIVISION	Highways and Public Improvements	DIRECTOR: Mike Allen	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.70.010 Duties of the public works director. The public works director is responsible for all matters relating to engineering review, construction, management, maintenance, and operation of the physical properties of the city. 2.70.020 Organization of the public works department. The public works department is divided into the engineering, street maintenance, storm drain maintenance, and public facilities maintenance.

PURPOSE

The purpose of the Highways and Public Improvements Department, functioning as the Public Works Department, maintains and improves the city's infrastructure. There are three distinct programs within this department. 1. The public works (non-class C) program which provides design, coordination and inspection services for public works projects as well as supervision and inspection service for private projects that affect and impact the city and its infrastructure. 2. The impact fee program which uses transportation and storm water impact fees for improvements related to growth. 3. The class C road program which uses the city's share of state motor fuels taxes to improve roads, bridges, sidewalks and street lights. This department also manages the City's Capital Improvement Program.

PURPOSE STATEMENTS

The Public Works Department functions with four full time employees, one of which is a full time employee with one year remaining on the term of hire and one part time intern.

Engineering is supervised by the city engineer. The city engineer is a statutory officer of the city who shall be appointed and removed by the city manager with advice and consent of the city council. The City contracts with a private engineering firm to provide the duties of the city engineer.

Engineering:

- Performs and/or supervises the performance of all engineering services for the public works department and for such other departments of the city as may from time to time require such services
- Inspects or supervise the inspection of work involving the construction of streets, sidewalks, curbs, gutters, rights-of-way, drainage facilities, traffic control devices, and all other public improvements
- Serve as the office of records for all maps, plans, plats, profiles, drawings, final estimates, specifications, and copies of contracts which in any way relate to the public improvements and engineering affairs of the city and be custodian of all of the above-mentioned drawings and documents
- Provides for planning and engineering of flood control facilities, including channels, ditches, open drains, and storm drains which are included in the flood control system or designated by the public works director or the city manager as having a public interest

- Performs such other duties and functions as may be assigned by the public works director or the city manager

Street maintenance is supervised by the street superintendent. The public works director functions as the street superintendent and the City contracts with Salt Lake County to provide a majority of the roadway maintenance services.

Street Maintenance:

- Maintains all city streets, sidewalks and city rights of way in a safe and attractive condition and provide for their repair and maintenance
- Maintains all necessary traffic control signals and signs
- Provides for the removal of snow and other hazards from city streets

The storm drain maintenance division is supervised by the storm drain supervisor. The public works director functions as the storm drain supervisor.

Storm Drain Maintenance:

- Oversees the contract with Salt Lake County to maintain all public watercourses and floodways in a safe and attractive condition and provides for their repair and maintenance
- Provides for an ongoing maintenance program and directs the cleaning and maintenance of natural channels, ditches, open drains, and storm drains which are included in the storm drainage and flood control system

The public works director may appoint a fleet manager to develop, implement and administer a fleet management policy for the city.

Fleet Management:

- Is responsible for the management of all city vehicles and equipment, including maintenance, replacement, and disposal, licensing, and issuing fuel card
- In cooperation with each city department, determines the most appropriate vehicle for each approved use and prepare and maintain a list of approved vehicles for each use

Public facilities maintenance is supervised by the public facilities maintenance manager and shall be responsible for the management, maintenance, and operation of all municipal buildings, properties and public facilities. The public works director functions as the public facilities maintenance manager. The City contracts with the Cottonwood Heights Parks and Recreation Special Service District for park maintenance.

Public Facilities Maintenance:

- Places and removes publicity banners for city events
- Manages municipal buildings, properties and public facilities
- Maintains municipal buildings, properties and public facilities
- Operates municipal buildings, properties and public facilities

DEPARTMENTS, DIVISIONS, AND PROGRAMS
HIGHWAYS AND PUBLIC IMPROVEMENTS DEPARTMENT
PUBLIC WORKS

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Continue development of programs to maximize the beneficial impact of capital improvements and open space, parks, trails, and beautification projects.	1. Enhance efforts to notify appropriate residents regarding capital projects.	N/A	New notices have been created/ distributed 100% of the time	Continue with new notices for 100% of projects	N/A	N/A
	2. Prioritize Completion of Big Cottonwood Trail project, Timberline Trailhead and the first phase of the Prospector Trailhead Project.	N/A	Trail phase II, & Timberline Trailhead completed	Begin Phase III of Trail project	Complete Phase III of trail project	N/A
	3. Emphasis on city beautification with program for immediate removal of graffiti and snipe signs as well as consideration of beautification projects along either Highland Drive, Bengal Blvd., or Fort Union Blvd.	N/A	Highland project complete Plan development approved for Union Park	In progress and ongoing	Continue the removal as necessary and beautify areas as they are planned	Continue the removal as necessary and beautify areas as they are planned
(CITY GOAL) Maintain strong interlocal cooperation with other government entities with particular emphasis on the following.	1. Work with Cottonwood Heights Recreation Center (CHRC) on projects of mutual benefit and interest to citizens and cooperate in identifying sources of funding for recreation related projects.	N/A	Monthly CH2 meetings with CHRC ongoing	Continue improving and enhancing the communication with Salt Lake County partners and CHRC	Continue improving and enhancing the communication with Salt Lake County partners and CHRC	Continue improving and enhancing the communication with Salt Lake County partners and CHRC

FY2010-11 MAJOR ACCOMPLISHMENTS

- Completed Phase II of the Big Cottonwood Trail
- Completed 35% of the Storm Drain Condition Index and Survey
- Completed major reconstruction of Fort Union Blvd. from 1700 E. to 2300 E.
- Reconstructed 15 street corners with ADA compliant access ramps
- Helped 24 residents with replacement or repair of damaged/settled curb/gutter and sidewalks
- Traffic Calming projects completed on Banbury Rd., Parkridge Dr., Towncrest Dr. Hollow Mill Dr. and 2325 E. (Striping and Speed signs)
- Issued and inspected 430 Road Cut Permits in City Right of Way

2012 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- Personnel changes:
 - Change 1 position from full time temporary to full time permanent for the purpose of continuing work on the storm drain mapping and condition index. The completion of this will take an estimated three or four years to complete. Position has been paid from CIP project funds and will continue to do so as funding is approved. There will be no change in the staffing document with this change
- Increase street sweeping by \$10,000 as we have had a substantial number of calls requesting more street sweeping

DEPARTMENTS, DIVISIONS, AND PROGRAMS
HIGHWAYS AND PUBLIC IMPROVEMENTS DEPARTMENT
PUBLIC WORKS

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
PERSONAL SERVICES				
Salaries and Wages (100)				
Elected and Exempt		60,050	61,762	COLA per Policy
Permanent and Provisional Compensation	77,902	111,595	114,778	COLA per Policy
Temporary, Seasonal, Emergency Compensation	3,393			
Employee Bonus	2,000			
PTO and Comp Time Pay(Compensated Absences)	5,698			
PTO Funded Future Liability	3,790	3,800	3,800	
Total Salaries and Wages	92,783	175,445	180,340	
Employer Paid Benefits (200)				
Health Insurance Premiums	16,005	30,495	49,066	Premium Adjustment
Life, AD&D Premiums	254	552	551	
Sect 125 Flex Plan Costs	60	66	60	
LTD Premiums	545	1,030	1,059	Assoc. w/Compensation Changes
STD Premiums	271	343	353	Assoc. w/Compensation Changes
Dental Insurance Premiums	324	2,120	2,712	Premium Adjustment
EAP-Employee Assistance Program Premiums	71	153	142	
Medicare (FICA)	-523	2,489	2,560	Compensation Changes
Retirement / Pension Contribution	10,646	22,949	24,310	Assoc. w/Compensation Changes
Social Security (FICA) Substitute (401K / 457)	3,768	10,642	10,946	Assoc. w/Compensation Changes
Workers Compensation Insurance	1,334	2,296	2,437	
Total Employer Paid Benefits	32,755	73,135	94,196	
Total Personal Services	125,538	248,580	274,536	
OPERATING EXPENSES				
Professional and Technical Services (300)				
Engineering Services - Contracted	102,780	88,055	125,000	Contractual agreement
Total Professional and Technical Services	102,780	88,055	125,000	
Property Services (400)				
Maintenance of Grounds		46,660	144,060	Park space acquired
Street Sweeping	27,823	15,000	30,000	Enhance sweeping occurrence
Small Tools and Equipment	9,020	11,840	9,040	
Maintenance of Roads, Sidewalks, Curb & Gutter	-2,262	138,057	14,117	Adjust for routine maintenance vs capital construction
Equipment Operations	33,350	50,000	50,000	
Maintenance of Storm Drains and Canals	76,545	224,170	222,229	
Total Property Services	144,476	485,727	469,446	
Other Purchased Services (500)				
Insurance - General Business	1,731	1,700	1,700	
Training / Seminars	1,488	1,200	1,200	
Total Other Purchased Services	3,219	2,900	2,900	
General Expenses and Supplies (600)				
Light & Power	155,228	140,000	160,000	Additional Park Lighting
Water Billings	3,626	4,500	4,500	
Vehicle Repairs	954			
Gasoline, Diesel, Oil, & Grease	9,800	7,000	8,750	Price adjustment
Subscriptions & Memberships	308			
Total General Expenses and Supplies	169,916	151,500	173,250	
Total Operating Expenses	420,391	728,182	770,596	
TOTAL EXPENDITURES	545,929	976,762	1,045,132	
TOTAL EXPENDITURES AND OTHER USES	545,929	976,762	1,045,132	

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2010-11

FUND:	General Fund	COST CENTER NUMBER	11-4415
DEPARTMENT:	Highways and Public Improvements	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	Public Works-Class C Road Program	BUDGET: FY2011 Adopted	874,500.00
		FY2011 Amended	1,203,271.00
		FY2012 Budget	1,113,500.00
DIVISION	Highways and Public Improvements	DIRECTOR: Mike Allen	

AUTHORITY: [Utah Code](#) Annotated (UCA) 72-2-109

Rules for uniform accounting -- Apportionment and use of class B and class C road funds -- Compliance with federal-aid provisions -- Duties of department.

(1) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the department shall make rules providing for uniform accounting of funds to be expended upon class B and C roads as required by the federal government under Title 23, United States Code Annotated, relating to federal aid for highway purposes together with all amendatory acts.

(2) The department shall cooperate with the county governing bodies and the governing officials of the cities and towns in the apportionment and use of class B and C road funds.

Amended by Chapter 382, 2008 General Session

PURPOSE

The purpose of the Class C Road program is to utilize state assessed taxes on fuel distributed to local jurisdictions in maintenance and capital construction of roadways within the City.

PURPOSE STATEMENTS

Class C road moneys shall be budgeted exclusively for major maintenance, overlays, new construction of roads and items directly related to the same.

FY2010-11 MAJOR ACCOMPLISHMENTS

- Repaired or replaced 1,921 square feet of sidewalks, and 830 linear feet of curb and gutter and 608 square feet of driveway approach's
- 2,776,710 square feet of street surface maintenance performed (chip seal, slurry seal, crack seal, and Reclaimite)

FY2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- None

CITY OF COTTONWOOD HEIGHTS
 FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
 HIGHWAYS AND PUBLIC IMPROVEMENTS DEPARTMENT
CLASS C ROAD PROGRAM

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Major Contracted Services - Annually Fixed	801,526	780,000	780,000	
Total Professional and Technical Services	801,526	780,000	780,000	
Property Services (400)				
Street Sweeping	20,404	45,000	30,000	
Improve Roads, Sidewalks		378,271	303,500	
Total Property Services	20,404	423,271	333,500	
General Expenses and Supplies (600)				
Total General Expenses and Supplies				
Capital Outlay (700)				
Total Capital Outlay				
Total Operating Expenses	821,930	1,203,271	1,113,500	
TOTAL EXPENDITURES	821,930	1,203,271	1,113,500	
TOTAL EXPENDITURES AND OTHER USES	821,930	1,203,271	1,113,500	

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2010-11

FUND:	General Fund	COST CENTER NUMBER	11-4414
DEPARTMENT:	Highways and Public Improvements	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	Public Works-Impact Fee Program	BUDGET: FY2011 Adopted	40,000.00
		FY2011 Amended	40,000.00
		FY2012 Budget	45,000.00
DIVISION	Highways and Public Improvements	Director: Mike Allen	

AUTHORITY: [Utah Code](#) Annotated (UCA) 11-36-302

Impact fees -- Expenditure.

(1) A local political subdivision may expend impact fees only for a system improvement:

- (a) Identified in the capital facilities plan; and
- (b) For the specific public facility type for which the fee was collected.

(2)

- (a) Except as provided in Subsection (2) (b), a local political subdivision shall expend or encumber the impact fees for a permissible use within six years of their receipt
- (b) A local political subdivision may hold the fees for longer than six years if it identifies, in writing
 - (i) an extraordinary and compelling reason why the fees should be held longer than six years; and
 - (ii) an absolute date by which the fees will be expended

Amended by Chapter 181, 2009 General Session

PURPOSE

The purpose of the Impact Fee program is to utilize impact fees appropriately charged for allowable programs of storm drains and streets.

PURPOSE STATEMENTS

Impact fee moneys shall be budgeted exclusively for authorized purchases related to storm drain development and street development.

FIVE YEAR BUSINESS PLAN GOALS

FY2010-11 MAJOR ACCOMPLISHMENTS

- 100 % of impact fees collected were spent on allowable identified projects

FY2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- Total revenue collected from Storm Drain projects expected to increase without change in the rate charged

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
HIGHWAYS AND PUBLIC IMPROVEMENTS DEPARTMENT
IMPACT FEE PROGRAM

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Capital Outlay (700)				
Capital Outlay - Property	38,386	20,000	20,000	
Storm Drains - Capital Improvement	14,340	20,000	25,000	
Total Capital Outlay	52,726	40,000	45,000	
Total Operating Expenses	52,726	40,000	45,000	
TOTAL EXPENDITURES	52,726	40,000	45,000	
TOTAL EXPENDITURES AND OTHER USES	52,726	40,000	45,000	

***COMMUNITY
AND
ECONOMIC DEVELOPMENT
DEPARTMENT***

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2010-11

FUND:	General Fund	COST CENTER NUMBER	11-4611
DEPARTMENT:	Community & Economic Development	FULL TIME EQUIVALENT	4.54
SUB DEPARTMENT	Planning and Zoning	BUDGET: FY2011 Adopted	499,649.00
		FY2011 Amended	569,996.00
		FY2012 Budget	640,720.00
DIVISION	Community & Economic Development	DIRECTOR: Brian Berndt	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.60.010: Duties of community development director.

In all cases where the duty is not expressly charged to any other department or office, it is the duty of the director of the city's community development department to:

- A. Plan, promote, and coordinate all activities affecting community development;
- B. Speak on behalf of the department concerning the public issues in the community over which the department has jurisdiction or advisory responsibility;
- C. Establish overall work priorities and allocate work among the staff and divisions within the department;
- D. Review the work of all divisions and make the final decisions for the department;
- E. Coordinate departmental activities with other departments; and
- F. Perform all such related duties and such others as may be imposed by statute, by ordinance, or by the city manager.
- G. With the advice and consent of the city manager, appoint one of the department's division directors to act as the deputy director of community development.

The Director of Planning has been duly charged with performing the above functions.

COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.60.020: Organization of community development department.

The community development department is divided into the planning division, the building inspection division.

PURPOSE

The purpose of the planning department is to provide for the City long range planning, current planning, and administer the policies adopted by the City Council.

PURPOSE STATEMENTS

Planning functions with three full time employees.

Planning is responsible for the following functions:

- Long-range planning, including land use, housing, economics, policies, the major street plan, the general plan, and assisting in the development of the capital facilities plan and the adoption of any related impact fees
- Current planning, including reviewing all new development, handling land use problems and applications on a day-to-day basis, providing technical staff assistance and liaison to board of adjustment and the planning commission, and the development of short-range land use plans
- Performing such other duties and functions as may be assigned by the community development director or the city manager

- Providing city departments and citizens with GIS support and technology

The City contracts with a private engineering firm to provide plan reviews and inspections and reports to the Planning and Zoning Director.

Building inspection is responsible for the following functions:

- Inspect or supervise the inspection of all work done under the provisions of the uniform codes adopted by the city
- Inspect or supervise the inspection of all premises, including structures and appurtenances thereon, for safety
- Perform such zoning ordinance compliance as directed by the community development director.
- Examine or supervise the examination of all construction plans to assure their compliance with the building codes and other appropriate laws and ordinances
- Issue building permits when plans comply with the building codes and all other appropriate laws and ordinances
- Assist and advise the public with respect to construction and code requirements.
- Investigate complaints or information regarding the probability of the presence of hazardous or illegal conditions or uses in premises
- Perform, when requested or directed, inspections for compliance with the requirements of the community development department, the public works department, and the fire department pursuant to the city's subdivision ordinance
- Perform business license inspections
- Perform any other inspections or services directed by the city manager or the director of the community development department

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
(CITY GOAL) Create a Strategic Economic Development and Redevelopment Plan.	1. Facilitate the development of a healthy, diversified economy in which businesses can locate, innovate, grow and prosper, and all residents have opportunities for economic prosperity.	N.A.	Joined the EDCU (Economic Development Corporation of Utah)	Completed	Completed	Completed
	2. Target key areas for development and redevelopment and consider master planning, timelines and budgets for facilitating the development plans.	N.A.	Progress made	N.A.	N.A.	N.A.

DEPARTMENTS, DIVISIONS, AND PROGRAMS
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
PLANNING AND ZONING

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
(CITY GOAL) Create a Strategic Economic Development and Redevelopment Plan.	3. Sensitive lands overlay study and amended zone.	Completed 100% of field work and 100% of study	Finalize Review	Adopt Amended Ordinance	Completed	Completed
(CITY GOAL) Implement programs designed to enhance customer loyalty and satisfaction.	1. Develop "For Your Information" (FYI) brochures to be used for the most common complaint and queries. Explain the investigation process, and provide a timeline and expectation of resolution.	N.A.	Completed	N.A.	N.A.	N.A.
	2. Working with Administrative Services, cross-train counter staff to facilitate any customer request. This includes, but is not limited to the following: <ul style="list-style-type: none"> • Issue construction permits • Accepts construction plans • Cash receipts for all construction permits • Answer basic zoning, building, and engineering questions • Issue animal licenses • Issue business license renewals • Know the basic components of the city – who does what • Make deposits • Understand city processes 	N.A.	Counter staff reorganized	Cross training completed	N.A.	N.A.

DEPARTMENTS, DIVISIONS, AND PROGRAMS
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
PLANNING AND ZONING

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Institute components for Economic Development plans and strategies	1. Establish an Economic Development Strategic Plan to facilitate the development of a healthy, diversified economy in which businesses can locate, innovate, grow and prosper, and all residents have opportunities for economic prosperity	N.A.	Start by 6/30/11	Complete by 6/30/12	N.A.	N.A.
	2. Target key industries and companies for possible relocation and/or expansion in the city. Additionally, we will be progressive in the retention of our existing businesses	N.A.	Start by 6/30/11	Complete by 6/30/12	N.A.	N.A.
	3. Work with Economic Development Corp of Utah to augment plans for economic development and continue to support Chamber East	N.A.	Start by 6/30/11	Complete by 6/30/12	N.A.	N.A.
	4. Produce Community Profile that provides community information, exhibits unique community characteristics and shows how Cottonwood Heights differs from other places in the state and SL metro area	N.A.	Start by 6/30/11	Complete by 6/30/12	N.A.	N.A.

DEPARTMENTS, DIVISIONS, AND PROGRAMS
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
PLANNING AND ZONING

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Institute components for Economic Development plans and strategies (cont'd)	5. Establish Commercial Property Inventory. This inventory exhibits existing businesses with lease rates, locations and contact information to potential clients	N.A.	Start by 6/30/11	Complete by 6/30/12	N.A.	N.A.
	6. Create a Demographic and Statistical Profile. This profile updates the demography of the city. Each demographic section is broken into categories that revolve around the following key topics: <ul style="list-style-type: none"> • Population & Households • Age • Education • Income • Ethnicity • Proximity to area attractions (universities, ski areas, etc.) • Area wages and occupations 	N.A.	Start by 6/30/11	Complete by 6/30/12	N.A.	N.A.
Enhance the use of GIS within the City	1. Create an Interactive GIS map that provides all of the information available	N.A.	Start by 6/30/11	Complete by 6/30/12	N.A.	N.A.
Provide for appropriate records retention	1. Complete file organization and clean-up. Archive appropriate files	N.A.	Start by 6/30/11	Complete by 6/30/12	N.A.	N.A.

FY2010-11 MAJOR ACCOMPLISHMENTS

- Organized and promoted community involvement through:
 - Valley Journal Newspaper
 - Project Open Houses
 - Special Committees to evaluate important planning projects
 - Public Hearings
- Successfully revised zoning ordinances to ensure best practices are being followed
- Worked to align the current best practices with office, commercial, residential and mixed-use projects with the City's general plan
- Developed "For Your Information" (FYI) brochures to be used for the most common queries. These explain the processes involved in working with the city.
- Office and front counter organization has helped convey an image of professionalism and order
- Completed work and approval of the Sensitive Lands Ordinance
- Successfully concluded work and obtained resolution on the Tall Building General Plan Amendment

FY2011-12 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- Personnel changes: restore funding for two paid student interns: 1 planning (0.44 FTE) and 1 GIS (0.10 FTE). Estimated cost: \$13,000
 - Proposed functions of interns
 - Planning
 - Research design standards for our Gateway Overlay including illustrations, pictures, design standards and concepts
 - Demographics & City Information
 - Bicycle & Pedestrian master plan studies
 - Streamline applications & processes
 - Scan files and current planning projects
 - Research possible incentive zoning & new Planned Unit Development zoning
 - General office functions
 - Transportation/Transit Master Plan with Utah Transit Authority (UTA)
 - GIS
 - Complete a structure address verification project that was started in 2009. Once all structure addresses have been verified we can move forward with confidence that all citizen locations within the city are valid and accurate. This data will be important for the creation of a city master address database to be used in verification of all other city address based processes. It will also be crucial in the response of a city or county wide disaster. Estimated 260 hours remain to complete the project.
 - Completion of the "heads up" digitizing and classification of building footprints within the city. This data will be used for general city GIS and other applications including emergency response activities. Estimated 170 hours remain to complete the project

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
PLANNING AND ZONING

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
PERSONAL SERVICES				
Salaries and Wages (100)				
Elected & Exempt Salaries	65,738	69,040	71,008	COLA per policy
Professional/Technical/Managerial Salaries	39,383			
Permanent and Provisional Compensation	45,184	126,395	130,000	COLA per policy
Temporary, Seasonal, Emergency Compensation	10,521		12,241	Added Interns
Employee Bonus	2,750			
PTO and Comp Time Pay(Compensated Absences)	9,075			
PTO Funded Future Liability	4,030	3,978	3,978	
Total Salaries and Wages	176,681	199,413	217,227	
Employer Paid Benefits (200)				
Health Insurance Premiums	31,704	37,717	60,686	Premium Change
Life, AD&D Premiums	382	552	551	
Sect 125 Flex Plan Costs	60	99	90	
LTD Premiums	975	1,173	1,206	Compensation Changes
STD Premiums	483	391	402	Compensation Changes
Dental Insurance Premiums	958	2,471	2,842	Premium Change
EAP-Employee Assistance Program Premiums	107	154	142	
Medicare (FICA)	2,519	2,834	2,915	Compensation Changes
Retirement / Pension Contribution	18,946	25,216	26,524	Compensation Changes
Social Security (FICA) Substitute (401K / 457)	10,591	12,117	13,222	Compensation Changes
Workers Compensation Insurance	2,417	2,329	2,363	
Total Employer Paid Benefits	69,142	85,053	110,943	
Total Personal Services	245,823	284,466	328,170	
OPERATING EXPENSES				
Professional and Technical Services (300)				
Technical Services	71			
Building Services - Contracted	122,775	183,910	150,000	Building Levels Increasing
Engineering Services - Contracted	63,961	60,000	125,000	Contractual Adjustment
Total Professional and Technical Services	186,807	243,910	275,000	
Other Purchased Services (500)				
Insurance - General Business	395	1,800	1,800	
Travel, Meals & Lodging		3,000	3,000	
Training / Seminars	8,950	3,000	3,000	
Public Notices / Advertising	4,793	10,000	10,000	
Maps and Plat Recording & Supplies	362	500	500	
Total Other Purchased Services	14,500	18,300	18,300	
General Expenses and Supplies (600)				
Meals & Refreshments	121			
Office Supplies	3,120	2,000	2,000	
Vehicle Tires	1,585			
Gasoline, Diesel, Oil, & Grease	701	3,000	3,000	
Subscriptions & Memberships	11,180	14,250	14,250	
Total General Expenses and Supplies	16,707	19,250	19,250	
Capital Outlay (600)				
Office furniture, fixtures and equipment		4,070		1-time purchase of plotter
Total Capital Outlay	0	4,070		
Total Operating Expenses	218,014	285,530	315,550	
TOTAL EXPENDITURES	463,837	569,996	640,720	
TOTAL EXPENDITURES AND OTHER USES	463,837	569,996	640,720	

PLANNING PERIOD: FY2009-10 THROUGH FY2013-14
FISCAL BUDGET PLANNING YEAR: FY2011-12

FUND:	General Fund	COST CENTER NUMBER	11-4610
DEPARTMENT:	Community & Economic Development	FULL TIME EQUIVALENT	0.00
SUB DEPARTMENT	Planning-Economic Development	BUDGET: FY2011 Adopted	0.00
		FY2011 Amended	47,633.00
		FY2012 Budget	47,633.00
DIVISION	Community & Economic Development	DIRECTOR: Brian Berndt-Planning Director	

AUTHORITY: Created by City Policy

PURPOSE

The purpose of the Economic Development is to promote local economic development, utilizing among other ways a contract with the Economic Development Corporation of Utah.

PURPOSE STATEMENTS

- The City contracts with the Economic Development Corporation of Utah (EDCU) to assist in economic development efforts within the City.

FIVE YEAR BUSINESS PLAN GOALS

	Measures	FY2009-2010 Actual	FY2010-2011 Actual	FY2011-2012 Target	FY2012-2013 Target	FY2013-2014 Target
Create a Strategic Economic Development and Redevelopment Plan.	1. Work with Economic Development Corp of Utah to augment plans for economic development and continue to support Chamber East.	N/A	Contract with EDCU completed	Develop economic development strategy	Work with and revise economic development strategy as necessary	Work with and revise economic development strategy as necessary

FY2010-11 MAJOR ACCOMPLISHMENTS

- Joined the Economic Development Corporation of Utah

FY2011-12 DEPARTMENT SERVICE LEVEL REQUESTS

- Personnel changes: none

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
ECONOMIC DEVELOPMENT

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
OPERATING EXPENSES				
Professional and Technical Services (300)				
Consulting/Administrative Support Services		47,633	47,633	
Total Professional and Technical Services		47,633	47,633	
Total Operating Expenses		47,633	47,633	
TOTAL EXPENDITURES		47,633	512,506	
TOTAL EXPENDITURES AND OTHER USES		47,633	47,633	

***DEBT SERVICE, LEASE EXPENSE,
OTHER AND TRANSFERS***

DEPARTMENTS, DIVISIONS, AND PROGRAMS
DEBT SERVICE AND TRANSFERS
DEBT SERVICE / LEASE EXPENSE AND TRANSFERS

DEBT SERVICE / LEASE EXPENSE

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
DEBT SERVICE / LEASE EXPENSE				
Debt Service / Lease Expense				
Debt Service / Lease Expense Principle Payments	162,087	250,975	226,586	
Debt Service Interest Payments	32,113		23,414	
Total Debt Service	194,200	250,975	250,000	
Total Debt Service / Lease Expense	194,200	250,975	250,000	
TOTAL DEBT SERVICE / LEASE EXPENSE	194,200	250,975	250,000	

OTHER USES

Account Category / Description	FY2009-10 Actual	FY2010-11 Amended Budget	FY2011-12 Budget	Explanation of Change
INTERGOVERNMENTAL EXPENDITURES				
Other				
Transfers				
Transfers to CH Recreation Center Baseball Park	35,000			
Transfers to Capital Improvement Fund	1,907,959	836,474	772,392	
Total Transfers	1,942,959	836,474	772,392	
Total Other Uses	1,942,959	836,474	772,392	
TOTAL OTHER USES	1,942,949	836,474	772,392	

STAFFING DOCUMENT

POSITIONS BY DEPARTMENT

Position Titles	2007-08	2008-09	2009-10	2010-11	2011-12	Changes from FY 2010-11 to FY 2011-12
GENERAL GOVERNMENT DEPARTMENT						
Mayor and City Council 4111						
Mayor	1.00	1.00	1.00	1.00	1.00	
City Council Member	4.00	4.00	4.00	4.00	4.00	
Mayor and City Council Total	5.00	5.00	5.00	5.00	5.00	
City Manager 4131						
City Manager	1.00	1.00	1.00	1.00	1.00	
Deputy City Manager	1.00	1.00	1.00	0.00	0.00	
Public Relations Specialist	0.00	0.00	0.00	.75	1.00	.25 position added to create full time
Information Systems Technician II	0.00	0.00	0.00	0.50	.75	.25 position added
Emergency Mgmt. Admin. Assistant	0.00	0.00	0.00	0.00	0.50	.50 position added
Admin Assistant for Public Relations	.50	.50	.50	0.00	0.00	
Reception/Customer Service Rep.	0.00	0.00	0.00	0.00	0.00	
Volunteer Service Coordinator	.75	0.00	0.00	0.00	0.00	
City Manager Total	3.25	2.50	2.50	2.25	3.25	
Finance 4141						
Finance Director and Budget Officer	1.00	1.00	1.00	1.00	1.00	
Treasury and Financial Reporting Manager	0.00	0.00	0.00	1.00	1.00	
Accounting Manager	0.00	0.00	0.00	1.00	1.00	
Accountant	.50	0.00	.50	0.00	0.00	
Accounting Technician	.26	0.00	.75	0.00	0.00	
Customer Service Rep	.60	.50	0.00	0.00	0.00	
Treasurer's Assistant	.28	0.00	0.00	0.00	0.00	
Information Systems Specialist	.25	0.00	0.00	0.00	0.00	
Finance Total	2.89	1.50	2.25	3.00	3.00	
City Treasurer 4143						
City Treasurer/Budget Officer	.63	.63	.63	0.00	0.00	
Treasurer's Assistant	.33	0.00	0.00	0.00	0.00	
City Treasurer Total	.96	.63	.63	0.00	0.00	
Administrative Services 4144						
Admin Services Director/City Recorder	1.00	1.00	1.00	1.00	1.00	
City Recorder	0.00	0.00	0.00	0.00	0.00	
Deputy City Recorder and Business License Coordinator	0.00	0.00	0.00	1.00	1.00	
Reception/Customer Service Rep.	1.00	1.14	1.14	0.00	0.00	
Human Resource Generalist		1.00	1.00	0.00	0.00	
Business Licensing Coordinator	0.00	0.00	0.00	0.00	0.00	
Human Resource Specialist--Benefits	0.00	0.00	0.00	.50	.50	
Office Assistant II	0.00	0.00	0.00	.50	.50	
Office Assistant I	0.00	0.00	0.00	1.00	1.00	
Web Technician	0.00	.50	.50	0.00	0.00	
Events Coordinator		.50	.50	.48	.48	
Office Technician	0.00	0.00	0.00	.38	.38	
Administrative Services Total	2.00	4.14	4.14	4.86	4.86	

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
STAFFING DOCUMENT

Position Titles	2007-08	2008-09	2009-10	2010-11	2011-12	Changes from FY 2010-11 to FY 2011-12
Business Licensing 4615						
Business Licensing Coordinator	1.00	1.00	1.00	0.00	0.00	
Business Licensing Total	1.00	1.00	1.00	0.00	0.00	
TOTAL GENERAL GOVERNMENT DEPT	15.10	14.77	15.52	15.11	16.11	
COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT						
Planning and Zoning 4611						
Director of Community & Economic Development and Planning Director	0.00	0.00	1.00	1.00	1.00	
Planning Director	1.00	1.00	0.00	0.00	0.00	
Associate Planner	1.00	1.00	1.00	1.00	1.00	
GIS Specialist	1.00	1.00	1.00	1.00	1.00	
Code Enforcement Officer	0.00	0.00	0.00	0.00	0.00	
Inspector	1.00	1.00	0.00	0.00	0.00	
Planning Intern	.50	.50	.15	0.00	0.44	.44 position added
Planning Technician	0.00	0.00	0.00	1.00	1.00	
GIS Intern	0.00	0.00	0.00	0.00	0.10	.10 Position added
Planning and Zoning Total	4.50	4.50	3.15	4.00	4.54	
TOTAL COMMUNITY & ECON DEV DEPT	4.50	4.50	3.15	4.00	4.54	
PUBLIC WORKS DEPARTMENT						
Public Works 4410						
Public Works Director	0.00	0.00	0.00	1.00	1.00	
PW Operations Manager	1.00	1.00	1.00	0.00	0.00	
PW Operations Specialist II	0.00	1.00	1.00	1.00	1.00	
PW Operations Specialist I	0.00	0.00	0.00	1.00	1.00	
PW Inspector	0.00	0.00	0.00	1.00	1.00	
PW Intern	0.00	0.00	0.00	.20	0.00	.20 position eliminated
Public Works Total	1.00	2.00	2.00	4.20	4.00	
TOTAL PUBLIC WORKS DEPARTMENT	1.00	2.00	2.00	4.20	4.00	
PUBLIC SAFETY DEPARTMENT						
Police 4211						
Police Chief	1.00	1.00	1.00	1.00	1.00	
Assistant Police Chief	1.00	1.00	1.00	1.00	1.00	
Sergeant	0.00	5.00	5.00	7.00	7.00	
Corporal	0.00	4.00	4.00	1.00	1.00	
Police Officer/Detective	0.00	5.00	6.00	6.25	5.25	1.00 position changed to police officer
Police Officer	0.00	17.00	17.50	19.00	21.00	1.00 position changed from detective; 1.00 position added
Administrative Assistant	0.00	1.00	1.00	1.00	1.00	
Support Specialist	0.00	2.00	2.00	3.00	3.00	
Crime Technician	0.00	1.00	1.00	1.00	1.00	
Victims Advocate (1)	0.00	1.00	1.00	1.00	1.00	
School Crossing Guards	0.00	3.75	3.75	4.00	4.20	Recalculated total FTE--no change in total employees
Police Total	2.00	41.75	43.25	45.25	46.45	

CITY OF COTTONWOOD HEIGHTS
FY2011-12 ANNUAL OPERATING AND CAPITAL BUDGET

DEPARTMENTS, DIVISIONS, AND PROGRAMS
STAFFING DOCUMENT

Position Titles	2007-08	2008-09	2009-10	2010-11	2011-12	Changes from FY 2010-11 to FY 2011-12
Ordinance Enforcement 4256						
Ordinance Enforcement Supervisor	1.00	1.00	1.00	0.00	0.00	
Ordinance Enforcement Officer	2.00	1.00	1.00	2.00	2.00	
Ordinance Enforcement Total	3.00	2.00	2.00	2.00	2.00	
TOTAL PUBLIC SAFETY DEPARTMENT	5.00	43.75	45.25	47.25	48.45	
City Total	25.60	65.02	65.92	70.56	73.10	

Footnotes:

(1) 80% funded by VOCA Grant

FY 2010-11 BUDGET AMENDMENT

FY2010-11 Budget Adjustments GENERAL FUND

Beginning Revenue Budget		13,481,451.00
Revenue Adjustments		
11-3310-100	July, 2010 NETGuard Grant-Carryover	22,423.37
11-3342-000	State Juvenile Alcohol Enforcement Grant-E.A.S.Y.	849.36
11-3341-000	State DUI Overtime Grant	4,140.95
11-3937-000	Capital leases (proceeds)	-1,199,662.00
11-3372-002	Aug, 2010 Utah Local Gov't Trust Safety Grant	8,567.05
11-3310-001	CDBG Grant-35th Year Carryover	73,200.00
11-3310-002	CDBG Grant-36th Year New	70,200.00
11-3310-000	CDBG Grant-Adjust Beginning Budget	-65,000.00
11-3314-000	VOCA Grant	25,915.00
11-3342-000	Sep, 2010 State Juvenile Alcohol Enforcement Grant-E.A.S.Y.	598.41
11-3341-000	Oct, 2010 State DUI Overtime Grant	3,223.92
11-3312-000	State Justice Assistance Grant	2,573.00
11-3312-020	Nov, 2010 CCJJ Touch Print AFIS Grant	15,457.30
11-3342-000	State Juvenile Alcohol Enforcement Grant-E.A.S.Y.	684.79
11-3640-000	Dec, 2010 VOCA Grant	7,087.00
11-3640-000	Police Scholarship Fund donations	1,000.00
11-3640-000	Jan, 2011 Police Scholarship Fund donations	1,000.00
11-3342-000	State Juvenile Alcohol Enforcement Grant-E.A.S.Y.	889.55
11-3341-000	State DUI Overtime Grant	2,472.88
11-3341-000	Feb, 2011 State DUI Overtime Grant	6,122.19
11-3312-000	JAG Grant	11,071.00
11-3341-000	State DUI Overtime Grant	2,102.82
11-3372-000	ZAP Grant	5,143.81
11-3340-000	State Arts Grant	1,000.00
11-3130-000	Mar, 2011 Allocate additional sales tax revenue	283,617.00
11-3342-000	State Juvenile Alcohol Enforcement Grant-E.A.S.Y.	522.00
11-3341-000	Apr, 2011 State DUI Overtime Grant	4,414.60
11-3221-010	May, 2011 Building Structures and Equipment	33,910.00
11-3414-000	Plan Check Fees	30,000.00
11-3511-000	Court Fines	42,000.00
11-3414-000	Plan Check Fees	20,000.00
11-3131-000	Jun, 2011 E911 surcharge funds	52,000.00
Ending Revenue Budget		12,948,975.00

Beginning Other Sources of Funds Budget	1,453,764.00
Other Sources Adjustments	
11-3890-000 July, 2010 GF Fund Balance-Utah State Arts Grant Carryover	2,000.00
11-3890-000 GF Fund Balance-Zoo, Arts, and Parks (ZAP) Grant carryover	243.61
11-3890-000 GF Fund Balance-Ammunition/Firearm Purchase Order	11,298.13
11-3890-000 GF Fund Balance-Sept expense-from Jun revenue-so FB approp.	25,654.66
11-3880-415 Class C Fund Balance carryover	49,169.00
11-3890-000 Aug, 2010 GF Fund Balance-Economic Development Consulting Services	30,000.00
Sep, 2010	0.00
Oct, 2010	0.00
Nov, 2010	0.00
Dec, 2010	0.00
Jan, 2011	0.00
Feb, 2011	0.00
11-3890-000 Mar, 2011 GF Fund Balance-Compensation Study	10,000.00
11-3890-000 GF Fund Balance-Fire Hydrant Maintenance	50,000.00
Apr, 2011	
May, 2011	
Jun, 2011	

Ending Other Sources of Funds Budget 1,632,129.40

Total Revenue and Other Sources of Funds Budget 14,581,104.40

Beginning Expenditure Budget	13,496,644.00
Expenditure Adjustments	
11-4131-330 July, 2010 NETGuard Grant-Carryover-Other Professional Services	3,500.00
11-4131-699 NETGuard Grant-Carryover-Miscellaneous Supplies	565.00
11-4131-743 NETGuard Grant-Carryover-Machinery & Equipment-Capital	17,108.37
11-4131-114 NETGuard Grant-Carryover-Sworn Police	1,000.00
11-4131-231 NETGuard Grant-Carryover-Police Retirement	250.00
11-4211-131 State Juvenile Alcohol Enforcement Grant-E.A.S.Y. Police Grant Overtime	849.36
11-4211-130 DUI Overtime Grant-Police Overtime	4,140.95
11-4112-546 Utah State Arts Grant Carryover-Community Relations & Support	2,000.00
11-4112-546 Zoo, Arts, and Parks (ZAP) Grant carryover-Community Rel. & Supp.	243.61
11-4211-481 Police Firearms Purchase Order	4,988.20
11-4211-610 Police Ammunition Purchase Order	6,309.93
11-4221-355 VECC PSE911 billing-from PY revenue	25,654.66
11-4415-360 Class C carryover	35,052.00
11-4415-360 Class C carryover	14,117.00
11-4415-360 contracted labor-SLCo contract	144,448.00
11-4610-330 Aug, 2010 Economic Development Consulting Services	30,000.00
11-4211-320 Utah Local Gov't Trust Safety Grant-Health/Education Svcs.	3,135.00
11-4131-293 Utah Local Gov't Trust Safety Grant-Employee Awards	5,432.05
11-4111-308 CDBG Grant-35th Year Carryover-Prof. Licensed Services	73,200.00
11-4111-309 CDBG Grant-36th Year New-Prof. Licensed Services	70,200.00
11-4111-500 CDBG Grant-Adjust Beginning Budget-Other Purchased Svcs.	-65,000.00
11-4211-113 VOCA Grant-Police Salary	25,915.00
11-4211-131 Sep, 2010 State Juvenile Alcohol Enforcement Grant-E.A.S.Y. Police Grant Overtime	598.41
11-4211-130 Oct, 2010 Police Overtime	3,223.92
11-4211-131 Police Grant Overtime	2,573.00
11-4211-357 Nov, 2010 Crime Lab	15,457.30
11-4211-131 Police Grant Overtime	684.79
11-4211-113 Dec, 2010 VOCA Grant-Police Salary	7,087.00
11-4211-925 Police Contribution-Scholarship Fund Account	1,000.00
11-4211-441 reallocate rental cost between General Government and Police depts	0.00

11-4211-925	Jan, 2011	Police Contribution-Scholarship Fund Account	1,000.00
11-4211-131		State Juvenile Alcohol Enforcement Grant-E.A.S.Y. Police Grant Overtime	889.55
11-4211-130		DUI Overtime Grant-Police Overtime	2,472.88
11-4211-130	Feb, 2011	DUI Overtime Grant-Police Overtime	6,122.19
11-4211-131		JAG Grant Overtime	2,401.00
11-4211-533		JAG Grant Training/Seminars	7,008.00
11-4211-531		JAG Grant Telephone/Communications	600.00
11-4211-614		JAG Grant Computer Components	1,062.00
11-4211-131		DUI Overtime Grant-Police Overtime	2,102.82
11-4112-451		ZAP Grant-event rentals	3,573.81
11-4112-545		ZAP Grant-Art/Photographic Services	1,570.00
11-4112-451		State Arts Grant-event rentals	801.19
11-4112-535		State Arts Grant-contracted printing	198.81
11-4111-111	Mar, 2011	Adjust for overall personal services and COLA allocation	-976.00
11-4111-214		Adjust for overall personal services and COLA allocation	-6.00
11-4111-221		Adjust for overall personal services and COLA allocation	-14.00
11-4111-231		Adjust for overall personal services and COLA allocation	-131.00
11-4111-234		Adjust for overall personal services and COLA allocation	-61.00
11-4131-111		Adjust for overall personal services and COLA allocation	1,520.00
11-4131-113		Adjust for overall personal services and COLA allocation	-22,613.00
11-4131-213		Adjust for overall personal services and COLA allocation	-33.00
11-4131-214		Adjust for overall personal services and COLA allocation	-126.00
11-4131-215		Adjust for overall personal services and COLA allocation	-179.00
11-4131-217		Adjust for overall personal services and COLA allocation	-38.00
11-4131-221		Adjust for overall personal services and COLA allocation	-552.00
11-4131-231		Adjust for overall personal services and COLA allocation	-5,093.00
11-4131-234		Adjust for overall personal services and COLA allocation	-2,362.00
11-4141-111		Adjust for overall personal services and COLA allocation	1,147.00
11-4141-113		Adjust for overall personal services and COLA allocation	562.00
11-4141-211		Adjust for overall personal services and COLA allocation	-11,235.00
11-4141-214		Adjust for overall personal services and COLA allocation	10.00
11-4141-215		Adjust for overall personal services and COLA allocation	-174.00
11-4141-216		Adjust for overall personal services and COLA allocation	-765.00
11-4141-221		Adjust for overall personal services and COLA allocation	25.00
11-4141-231		Adjust for overall personal services and COLA allocation	208.00
11-4141-233		Adjust for overall personal services and COLA allocation	4,012.00
11-4141-234		Adjust for overall personal services and COLA allocation	106.00
11-4141-260		Adjust for overall personal services and COLA allocation	-43.00
11-4141-250		Adjust for overall personal services and COLA allocation	8,400.00
11-4144-111		Adjust for overall personal services and COLA allocation	1,013.00
11-4144-113		Adjust for overall personal services and COLA allocation	1,603.00
11-4144-120		Adjust for overall personal services and COLA allocation	353.00
11-4144-211		Adjust for overall personal services and COLA allocation	-2,800.00
11-4144-212		Adjust for overall personal services and COLA allocation	-138.00
11-4144-214		Adjust for overall personal services and COLA allocation	-68.00
11-4144-215		Adjust for overall personal services and COLA allocation	-187.00
11-4144-217		Adjust for overall personal services and COLA allocation	41.00
11-4144-221		Adjust for overall personal services and COLA allocation	43.00
11-4144-231		Adjust for overall personal services and COLA allocation	349.00
11-4144-234		Adjust for overall personal services and COLA allocation	184.00
11-4144-260		Adjust for overall personal services and COLA allocation	131.00
11-4151-350		Adjust for overall personal services and COLA allocation	13,018.00
11-4151-113		Adjust for overall personal services and COLA allocation	-2,900.00
11-4151-231		Adjust for overall personal services and COLA allocation	-450.00
11-4211-111		Adjust for overall personal services and COLA allocation	2,444.00
11-4211-113		Adjust for overall personal services and COLA allocation	-21,177.00
11-4211-114		Adjust for overall personal services and COLA allocation	52,881.00

11-4211-120	Adjust for overall personal services and COLA allocation	1,728.00
11-4211-211	Adjust for overall personal services and COLA allocation	-4,294.00
11-4211-214	Adjust for overall personal services and COLA allocation	129.00
11-4211-215	Adjust for overall personal services and COLA allocation	-1,930.00
11-4211-216	Adjust for overall personal services and COLA allocation	249.00
11-4211-221	Adjust for overall personal services and COLA allocation	338.00
11-4211-231	Adjust for overall personal services and COLA allocation	4,016.00
11-4211-234	Adjust for overall personal services and COLA allocation	1,445.00
11-4211-260	Adjust for overall personal services and COLA allocation	-882.00
11-4256-211	Adjust for overall personal services and COLA allocation	-11,235.00
11-4256-215	Adjust for overall personal services and COLA allocation	-75.00
11-4256-216	Adjust for overall personal services and COLA allocation	-764.00
11-4256-233	Adjust for overall personal services and COLA allocation	4,013.00
11-4256-260	Adjust for overall personal services and COLA allocation	148.00
11-4256-471	Adjust for overall personal services and COLA allocation	600.00
11-4410-111	Adjust for overall personal services and COLA allocation	800.00
11-4410-113	Adjust for overall personal services and COLA allocation	-2,839.00
11-4410-142	Adjust for overall personal services and COLA allocation	504.00
11-4410-211	Adjust for overall personal services and COLA allocation	-7,222.00
11-4410-213	Adjust for overall personal services and COLA allocation	-65.00
11-4410-214	Adjust for overall personal services and COLA allocation	-14.00
11-4410-215	Adjust for overall personal services and COLA allocation	-129.00
11-4410-216	Adjust for overall personal services and COLA allocation	-351.00
11-4410-221	Adjust for overall personal services and COLA allocation	-33.00
11-4410-231	Adjust for overall personal services and COLA allocation	-273.00
11-4410-234	Adjust for overall personal services and COLA allocation	-127.00
11-4410-260	Adjust for overall personal services and COLA allocation	334.00
11-4610-330	Adjust for overall personal services and COLA allocation	17,633.00
11-4611-111	Adjust for overall personal services and COLA allocation	-6,960.00
11-4211-113	Adjust for overall personal services and COLA allocation	-1,091.00
11-4611-211	Adjust for overall personal services and COLA allocation	-7,223.00
11-4611-213	Adjust for overall personal services and COLA allocation	33.00
11-4611-214	Adjust for overall personal services and COLA allocation	-48.00
11-4611-215	Adjust for overall personal services and COLA allocation	-194.00
11-4611-216	Adjust for overall personal services and COLA allocation	-589.00
11-4611-221	Adjust for overall personal services and COLA allocation	-117.00
11-4611-231	Adjust for overall personal services and COLA allocation	-1,076.00
11-4611-234	Adjust for overall personal services and COLA allocation	-499.00
11-4611-260	Adjust for overall personal services and COLA allocation	131.00
11-4415-360	allocate distribution of funds between GF and CIP	40,000.00
11-4415-474	allocate distribution of funds between GF and CIP	9,154.00
11-4415-474	allocate distribution of funds between GF and CIP	369,117.00
11-4410-422	allocate distribution of funds between GF and CIP	10,500.00
11-4410-312	allocate distribution of funds between GF and CIP	-11,945.00
11-4144-300	Compensation Study	10,000.00
11-4221-425	Fire Hydrant Repair and Maintenance	50,000.00
11-4211-131	State Juvenile Alcohol Enforcement Grant-E.A.S.Y. Police Grant Overtime	522.00
11-4410-477	Apr, 2011 move GIS Mapping to General Fund PW	200,000.00
11-4211-131	DUI Overtime Grant-Police Overtime	4,414.60
11-4611-311	May, 2011 Engineering Inspection & Permitting	63,910.00
11-4121-360	Contracted Labor-Services (justice court)	294,000.00
11-4121-300	Professional Technical Services	-252,000.00
11-4611-312	Engineering Services-Contracted	20,000.00
11-4112-340	Technical Services-Awards and Recognition-AAC event	20,000.00
11-4112-546	Community Recreation Supplies and Support-ACC event	-12,500.00
11-4111-340	Technical Services-DC lobby-ACC event	-7,500.00
11-4144-300	Professional Technical Services	-885.00

11-4151-613		Computer Equipment	885.00
11-4144-300		Professional Technical Services	-4,070.00
11-4611-745		Office Equipment-plotter	4,070.00
11-4221-355	Jun, 2011	E911 pass through to VECC	52,000.00
11-4410-475		pavement mgmt maint expense budget moved from CIP to GF	123,940.00

Ending Expenditure Budget

14,943,792.40

Beginning Other Uses of Funds Budget

1,438,571.00

Other Uses Adjustments

11-4840-762	July, 2010	Police Vehicles	-1,199,662.00
11-4831-920		shift from CIP to cover county general services contract	-144,448.00
11-4831-920		allocate distribution of funds between GF and CIP	-40,000.00
11-4831-920		allocate distribution of funds between GF and CIP	-9,154.00
11-4831-920		allocate distribution of funds between GF and CIP	-369,117.00
11-4831-920		allocate distribution of funds between GF and CIP	283,617.00
11-4831-920		allocate distribution of funds between GF and CIP	-10,500.00
11-4831-920		allocate distribution of funds between GF and CIP	11,945.00
	Aug, 2010		0.00
	Sep, 2010		0.00
	Oct, 2010		0.00
	Nov, 2010		0.00
	Dec, 2010		0.00
	Jan, 2011		
	Feb, 2011		
	Mar, 2011		
11-4831-920	Apr, 2011	move GIS Mapping to General Fund PW reduce transfer to CIP	-200,000.00
	May, 2011		
11-4831-920	Jun, 2011	pavement mgmt maint expense budget moved from CIP to GF	-123,940.00

Ending Other Uses of Funds Budget

-362,688.00

Total Expenditure and Other Uses of Funds Budget 14,581,104.40

FY2010-11 Budget Adjustments

CIP FUND

Beginning Revenue Budget	650,000.00
Revenue Adjustments	
45-3315-000 July, 2010 EECBG Grant carryover	134,253.92
Aug, 2010	0.00
Sep, 2010	0.00
Oct, 2010	0.00
Nov, 2010	0.00
Dec, 2010	0.00
Jan, 2011	
Feb, 2011	
Mar, 2011	
Apr, 2011	
May, 2011	
Jun, 2011	
Ending Revenue Budget	784,253.92

Beginning Other Sources of Funds Budget	6,076,284.00
Other Sources of Funds Adjustments	
45-3890-000 July, 2010 Cap Carryover for EECBG non grant expenses(part from 2007 donation)	90,919.51
45-3833-000 Reduce transfer by SLCo contract amount correction	-144,948.00
45-3890-000 Fund Balance for carryover of ft union level course	474,083.20
Aug, 2010	0.00
Sep, 2010	0.00
Oct, 2010	0.00
Nov, 2010	0.00
Dec, 2010	0.00
45-3890-000 Jan, 2011 Fund Balance to restore full funding to City Center Project	305,087.00
Feb, 2011	
45-3883-000 Mar, 2011 allocate distribution of funds between GF and CIP	-40,000.00
45-3883-000 allocate distribution of funds between GF and CIP	-9,154.00
45-3883-000 allocate distribution of funds between GF and CIP	-369,117.00
45-3883-000 allocate distribution of funds between GF and CIP	283,617.00
45-3883-000 allocate distribution of funds between GF and CIP	-10,500.00
45-3883-000 allocate distribution of funds between GF and CIP	11,945.00
45-3340-000 Apr, 2011 eliminate grant revenue-UDOT completes project but keeps grant	-500,000.00
45-3611-000 adjust interest earnings	-100,000.00
45-3890-000 allocate more fund balance to account for interest earnings reduction	100,000.00
45-3890-000 allocate balance of closed out projects to other project	1,630,979.00
45-3833-000 allocate distribution of funds between GF and CIP for GIS mapping	-200,000.00
May, 2011	
45-3833-000 Jun, 2011 pavement mgmt maint expense budget moved from CIP to GF	-123,940.00
Ending Other Sources of Funds Budget	7,475,255.71

Total Revenue and Other Sources of Funds Budget **8,259,509.63**

Beginning Expenditure Budget

6,726,284.00

Expenditure Adjustments

45-7030-734	July, 2010	EECBG-Milne Drive/DanishRoad/DeerCreek/Timberline Lighting projects	20,000.00
45-7130-734		EECBG-Bouchelle Lighting Project	27,160.07
45-7230-734		EECBG-Staker Way Lighting Project	9,053.36
45-7330-734		EECBG-Park Centre Drive Lighting Project	92,160.00
45-7430-734		EECBG-1300 East Lighting Project	76,800.00
45-7001-731		Reduce project by SLCo contract amount correction	-144,948.00
45-7003-731		Ft Union Level Course-carryover	474,083.20
	Aug, 2010		0.00
	Sep, 2010		0.00
	Oct, 2010		0.00
	Nov, 2010		0.00
	Dec, 2010		0.00
45-7035-720	Jan, 2011	Fund Balance to restore full funding to City Center Project	305,087.00
	Feb, 2011		
45-7099-799	Mar, 2011	Miscellaneous CIP Projects	-12,714.00
45-7042-733		ButlerHills Curb & Gutter Project	12,714.00
45-7001-731		allocate distribution of funds between GF and CIP	-40,000.00
45-7001-731		allocate distribution of funds between GF and CIP	-9,154.00
45-7001-731		allocate distribution of funds between GF and CIP	-369,117.00
45-7001-731		allocate distribution of funds between GF and CIP	-1,030.00
45-7003-731		allocate distribution of funds between GF and CIP	1,030.00
45-7001-731		allocate distribution of funds between GF and CIP	-91,174.00
45-7003-731		allocate distribution of funds between GF and CIP	91,174.00
45-7001-732		allocate distribution of funds between GF and CIP	283,617.00
45-7027-717		allocate distribution of funds between GF and CIP	-10,500.00
45-7003-731		allocate distribution of funds between GF and CIP	-86,215.00
45-7001-731		allocate distribution of funds between GF and CIP	86,215.00
45-7003-731		allocate distribution of funds between GF and CIP	32,554.00
45-7001-731		allocate distribution of funds between GF and CIP	-32,554.00
45-7004-791		BioWest environmental assessment for future intersection project	11,945.00
45-7039-710		allocate distribution of funds for CIP Engineering	25,241.00
45-7039-791		allocate distribution of funds for CIP Engineering	4,710.00
45-7099-799		allocate distribution of funds for CIP Engineering	-29,951.00
45-7044-791		allocate distribution of funds for CIP Engineering	14,035.00
45-7099-799		allocate distribution of funds for CIP Engineering	-14,035.00
45-7041-791		allocate distribution of funds for CIP Engineering	650.00
45-7099-799		allocate distribution of funds for CIP Engineering	-650.00
45-7040-791		allocate distribution of funds for CIP Engineering	200.00
45-7099-799		allocate distribution of funds for CIP Engineering	-200.00
45-7037-791		allocate distribution of funds for CIP Engineering	20,169.00
45-7099-799		allocate distribution of funds for CIP Engineering	-20,169.00
45-7038-791		allocate distribution of funds for CIP Engineering	7,133.00
45-7099-799		allocate distribution of funds for CIP Engineering	-7,133.00
45-7036-791		allocate distribution of funds for CIP Engineering	1,093.00
45-7099-799		allocate distribution of funds for CIP Engineering	-1,093.00
45-7022-791		allocate distribution of funds for CIP Engineering	4,124.00
45-7099-799		allocate distribution of funds for CIP Engineering	-4,124.00
45-7011-791		allocate distribution of funds for CIP Engineering	763.00
45-7099-799		allocate distribution of funds for CIP Engineering	-763.00
45-7008-719		allocate distribution of funds for CIP Engineering	400.00
45-7099-799		allocate distribution of funds for CIP Engineering	-400.00
45-7043-791		allocate distribution of funds for CIP Engineering	14,840.00
45-7099-799		allocate distribution of funds for CIP Engineering	-14,840.00

45-7042-791	allocate distribution of funds for CIP Engineering	413.00
45-7099-799	allocate distribution of funds for CIP Engineering	-369.00
45-7036-718	allocate distribution of funds for CIP Engineering	-44.00
45-7015-735	Apr, 2011 elimate grant funding for big cottonwood trail	-500,000.00
45-7035-720	allocate balance of closed out projects to open space/City office project	1,630,979.00
45-7002-731	close ADA ramp project and reallocate balance	-36,087.00
45-7008-719	close ADA ramp project and reallocate balance	2,500.00
45-7009-791	close ADA ramp project and reallocate balance	625.00
45-7011-733	close ADA ramp project and reallocate balance	32,962.00
45-7002-791	close ADA ramp project and reallocate balance	-4,066.00
45-7011-733	close ADA ramp project and reallocate balance	4,066.00
45-7009-733	close general storm drain maint project and reallocate balance	-80,000.00
45-7011-733	close general storm drain maint project and reallocate bal (reindeer)	12,972.00
45-7040-733	close general storm drain maint project and reallocate bal (brighton way)	30,000.00
45-7099-799	close general storm drain maint project and reallocate bal (misc)	37,028.00
45-7012-731	close cross gutter project and reallocate bal	-21,437.00
45-7042-733	close cross gutter project and reallocate bal (butlerhills)	21,437.00
45-7099-799	allocate misc project to big cottonwood trail overrun	-14,080.00
45-7015-735	allocate misc project to big cottonwood trail overrun	14,080.00
45-7032-731	close street sign project and reallocate bal	-10,000.00
45-7037-791	close street sign project and reallocate bal (pw site)	10,000.00
45-7099-799	allocate misc project to highland drive landscaping	-2,000.00
45-7034-731	allocate misc project to highland drive landscaping	2,000.00
45-7005-113	move GIS Mapping project to general fund	-200,000.00
45-7011-733	allocate budget to street lighting projects from storm drain	-50,000.00
45-7040-733	allocate budget to street lighting projects from storm drain	-30,000.00
45-7330-734	allocate budget to street lighting projects from storm drain	26,190.00
45-7430-734	allocate budget to street lighting projects from storm drain	30,392.00
45-7099-791	allocate budget from storm drain projects	7,009.00
45-7099-799	allocate budget to safe routes to school	-18,491.00
45-7038-791	allocate budget to safe routes to school from misc small and storm drain	34,900.00
45-7035-720	transfer from city center development to public works site land purchase	-310,006.08
45-7037-710	transfer from city center development to public works site land purchase	310,006.08
May, 2011		
45-7001-731	Jun, 2011 pavement mgmt maint expense budget moved from CIP to GF	-123,940.00
45-7099-799	move misc cap projects budget to cover other project overruns	-97,847.00
45-7099-791	move misc cap projects budget to cover other project overruns	19,633.00
45-7007-791	move misc cap projects budget to cover other project overruns	2,135.00
45-7009-791	move misc cap projects budget to cover other project overruns	13,610.00
45-7011-791	move misc cap projects budget to cover other project overruns	1,037.00
45-7015-791	move misc cap projects budget to cover other project overruns	18,889.00
45-7040-791	move misc cap projects budget to cover other project overruns	1,525.00
45-7041-791	move misc cap projects budget to cover other project overruns	12,758.00
45-7043-791	move misc cap projects budget to cover other project overruns	190.00
45-7044-791	move misc cap projects budget to cover other project overruns	2,709.00
45-7045-791	move misc cap projects budget to cover other project overruns	1,313.00
45-7046-791	move misc cap projects budget to cover other project overruns	710.00
45-7130-791	move misc cap projects budget to cover other project overruns	163.00
45-7330-791	move misc cap projects budget to cover other project overruns	8,880.00
45-7024-791	move misc cap projects budget to cover other project overruns	14,295.00
45-7001-731	move capital construction budget to capital engineering	-20,214.00
45-7001-791	move capital construction budget to capital engineering	20,214.00
45-7003-731	move capital construction budget to capital engineering	-32,554.00
45-7003-791	move capital construction budget to capital engineering	32,554.00
45-7012-731	move capital construction budget to capital engineering	-600.00
45-7012-791	move capital construction budget to capital engineering	600.00

45-7019-730	move capital construction budget to capital engineering	-3,390.00
45-7019-791	move capital construction budget to capital engineering	3,390.00
45-7020-734	move capital construction budget to capital engineering	-1,450.00
45-7020-791	move capital construction budget to capital engineering	1,450.00
45-7028-717	move capital construction budget to capital engineering	-2,409.00
45-7028-791	move capital construction budget to capital engineering	2,409.00
45-7034-731	move capital construction budget to capital engineering	-775.00
45-7034-791	move capital construction budget to capital engineering	775.00

Ending Expenditure Budget

8,259,509.63

Beginning Other Uses of Funds Budget

0.00

Other Uses of Funds Adjustments

July, 2010	0.00
Aug, 2010	0.00
Sep, 2010	0.00
Oct, 2010	
Nov, 2010	
Dec, 2010	
Jan, 2011	
Feb, 2011	
Mar, 2011	
Apr, 2011	
May, 2011	
Jun, 2011	

Ending Other Uses of Funds Budget

0.00

Total Expenditure and Other Uses of Funds Budget 8,259,509.63

GLOSSARY

GLOSSARY OF TERMS

The annual budget of the city contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, a budget glossary has been included in the document.

Accrual Basis of Accounting Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Appropriated Budget (Appropriations) Expenditure authority created by budget ordinances approved by the city council. The appropriated budget would include all reserves, transfers, allocations, and other legally authorized legislative and executive changes.

Balanced Budget A state of balance exists in governmental fund budgets when available expendable revenue equals budget appropriations for expenditures and other financial uses.

Capital Projects Fund Fund type used to account for financial resources to be used for the acquisition, renewal or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Also known as Capital Improvements Fund or CIP Fund.

CDBG Community Development Block Grant. Federal Grant program through Housing and Urban Development. Funding comes through Salt Lake County

City Audit Committee A committee made up of two members of the City Council (currently the Mayor and one other member of the City Council) who meets with the external Auditor annually or as necessary to receive the annual financial report and to discuss the financial standing of the City.

Cost Effectiveness The comparison of the relative inputs and outcomes, being cost effective means providing a maximum result at the minimum expense.

Depreciation Is the systematic and rational allocation of the cost of a capital asset over its estimated useful life. Since Governmental Funds budget the balance, source and use of available expendable resources, depreciation is not included in Governmental Fund Budgets.

Effectiveness Term used to describe the degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency Term used to describe the degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

Employees Benefit Fund An Internal Service Fund used to account for the accrual of Paid Time Off (PTO).

Expenditures Decreases in net financial resources not properly classified as other financing uses.

Final (Amended) Budget Original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year.

Financial Resources Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources also may include inventories and prepaid expenditures (because they obviate the need to expend current available financial resources).

FTE Full Time Equivalent. 1.00 FTE is an employee working eight hours per day, or 2080 hours in one year.

Function Group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund A fiscal and accounting entity with a self-balancing set of accounts. The fund records cash and other financial resources, together with all related liabilities and residual equities or balances. This cash and other financial resources are segregated for general use or specific use.

Fund Balance Difference between assets and liabilities reported in a governmental fund.

Fund Classifications One of the three categories (governmental, proprietary and fiduciary) used to classify fund types.

Fund Type One of eleven classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit trust funds), investment trust funds, private purpose trust funds, and agency funds.

Governmental Funds Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

General Fund The general fund is the chief operation fund of a state or local government. Generally Accepted Accounting Principals (GAAP) prescribe that the general fund be used "to account for all financial resources except those required to be accounted for in another fund" That is, it is presumed that all of a government's activities are reported in the general fund unless there is a compelling reason to report an activity in some other fund type. A governmental entity will only have one general fund.

Impact Fees Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Infrastructure Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

Internal Service Fund Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Measure A specific quantitative or qualitative assessment of results obtained through a program or activity. In performance measurement, measures fall into one of the following categories: input, output, outcome, efficiency and cost-effectiveness.

Mission An enduring statement of purpose: The organization's reason for existence. The mission describes what the organization does, and how and for whom its actions are carried out.

Other Financing Source Increase in current financial resources that are reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by Generally Accepted Accounting Principals (GAAP).

Other Financing Use Decrease in current financial resources that are reported separately from expenditures to avoid distorting expenditure trends. The "other financing uses" category is limited to items so classified by GAAP.

PTO Paid Time Off. The system used to provide, accrue and use leave time for such things as vacation, illnesses, emergencies, bereavement, etc.

Proprietary Funds These are funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Taxable Value Valuation set upon real estate or other property by the county assessor or state tax commission as a basis for levying taxes.

Unassigned Fund Balance Available expendable financial resources in a governmental fund that is not restricted committed or assigned to a specific purpose within the fund.